1885

Residents

File No. 497 of 1885

SL No:- 1-18

Regr. No. 188 .

RESIDENT'S OFFICE.

Proceedings,—

No.

List of References.

From Interview with Messrs Cumer and Bruton at Office re
No
Dated 21.4.85; Enc. Pending
Received Spare copies.

Subject.

The Duties levied in the C&M Station upon the Sale and import of Country Brewed Ale.

Notes and orders.

A duty of two annas per gallon is, under the authority of the Chief Commissioners Proceedings No 637/85 dated 27th February 1880, levied on Beer brewed at Bangalore or imported into the Station from Outa cantoned, and the income thus derived is Credited to Imperial Revenues, the actual receipts under this head during this year 1884/85 as per Treasury Accounts amount to Rs 15,201. 4. 0.

Enclosure to Serial No 10.

(Continuation of Note or Précis.)

2 In addition to the above a License fee is charged on Retail Dealers in County Manufactured Beer & Spirits under Section 58 of the Municipal Regulations, this Amount is credited to the Municipality the Estimated Amount on 25 Beer Shops for 1884/85 was Rs 4,300.-

*of 1881 - for. publicans.

3 The license fees on Beer and Arrack Shops have been made over to the Municipality with the sanction of the Govt of India.-

See Lr No 195 Rev 2/12 Augst 1872 from Finl Dept - marked A in Cuttack File Bundle of

Ld. 21/9/85

4. I/Re the letter with Mr. Cumer, and meantime ask the Divisr for all the necessary Pps. HMcw 21.9.85.

or whoever has them

5 D.C letter to Mr. Cumer dated 21st September 1885, issued.

Serial No. 7.14

6. Draft letter to the Secretary to the Devan for the papers referred to in para 3 of the note, is submitted with link - 3rd File No 496 of 1885.

HMcw 25.9.85

I/C. I/Re the d/f. unlinked. Ir. of the d/f. to Govt. The Cuttack D. maps & Pics. of Pubs

HMcw 26/9.

(Continuation of Note or Précis.) 68

8 In letter no- d/23rd Sept 1885 Messrs Spencer & Co of Bangalore represented that the License fee of Rs 150 per annum & Rs 2 per each hogshead, duty on the beer, are excessive and act as a deterrent to the introduction of Neilgherri ale into Mysore, that no such restrictions are put on the ales brewed by the Murree Brewery Co at Murree Simla and Mussoorie.-

St no 15

9 They state that the rules under which the above fee & duty are levied were framed at a time when no table beer was manufactured and therefore could only have had reference to the then locally brewed beer for retail in taverns to natives only, that the beer Messrs Spencer & Co wish to introduce is a special brew and purely a table beer, the sale of which they restrict to Messes Clubs and Gentry of the station

that the beer is made from English Hops &c. imported and on which a duty is paid at Madras, besides the Outturn of the beer is on a very expensive scale.

10 Messrs Spencer & Co. request that the above Circumstances may be favourably Considered, and the restrictions they represent may be removed.

11 A Copy of the above letter was sent to the President of the Municipal Commission and Collector of the Civil and Mily. Station of Bangalore with letter No 1774 of 28th Septr 1885 for report, and he was also asked to state what fees are leviable upon the beer in question and under what rules, also the average amount realized under this head, and to what funds the proceeds are Credited. St No 16

12 Major Maltby in his letter No 1251 dated 12th October 1885 states that this is not the first time the point has been raised by the Directors St No 17

y the Neilgherry Brewery Company, as in April 1881 a similar application was made, and on the question (as to whether beer brewed by the Neilgherri Co. was Country brewed beer or not) was referred to the Municipal Board, it was held that it was Country manufactured, and as such must be taxed under Schedule C II Class I of the Municipal Regulations.

13 The Directors appealed to the President on the 19th July 1881 against the Resolution passed by the Municipal Commission classing their beer under Schedule C of the Municipal Regulations, and prayed that it may be classed as imported beer.

Letter No - 0/19 July 1881 from the Secretaries & managing Agents Neilgherri Brewery Co Ld Serial No 1

14 The Directors were then informed that the Commissioners in determining the rate to be paid for the certificate of registration by the retail sellers of this beer were acting

Order No 1182-C 0/15 Aug/81 1881 Serial No 7

under the power given to them by Sec. 59 of the Mun[l] Regs and that it was not within the province of the Resident to interfere in the matter. That the Regulations provided for appeals, Sections 78 & 82, and in the absence of such appeal the assessment by the Commissioners was final and Conclusive.-

15 Major Maltby states that Mr Bertie of the firm of Messrs Spencer & Co admits the beer to be Country brewed but asks for a Concession.

16 That the following fees are levied on Country manufactured beer:

17 Registration fee of Rs 100 per annum under section 58 & Schedule C II of the Municipal Regulations on each tavern, the number being 24. Besides which the Tavern Keeper pays a fee of Rs 2 for every hogs head sold over 7½ per month. The above fees are Credited to the Municipality and amount to Rs 4,320 for registration fee and Rs 2400 for Excess Sale.-

18 The brewer pays Rs 50/

(Continuation of Note or Précis.)

for his license to brew and he also pays a fee of two annas on each gallon he issues. The amount Comes to about Rs 19,700 per annum and it is credited to the Revenues of the assigned tract.

19 As the Nilgeri beer is Country brewed it would under existing Regulations have to pay the taxes mentioned above, Major Maltby points out that the above rates were fixed with reference to the locally manufactured beer which is drank by the lower Class of natives.

20 When the local breweries were started the fee was two annas per gallon, in 1876 it was raised to 4 annas per gallon and it was again reduced to two annas under Chief Comm.r's Pro. No 6377/88 of 27th July 1880.

Enclosure to Pl No 6

21 The beer refered to by Mr. Bertie is altogether a different article from the local beer and is in Major Maltby's opinion preferable to the English Bottled Beer

22 The price of the beer in Bottles is Rs 4. 8. per dozen

and Rs 2/8 per dozen in Pints and in Wood the price is as follows- 4 Gallon Casks — 5 Rs
9 do — do — 11 ¼.
18 do do 22 ½
27 do do 30 — 6 -.
54 do do 60 3/4

23 Major Maltby states that at these rates the beer will not in any way interfere with the sale of either arrack or the local beer, the Consumers of which could not afford to pay the price for this beer.-

24 The fee paid for license to sell English Wines beers &c is Rs 50 per annum and no other duty is charged on the sale of such liquors by the Municipality.-

25 Major Maltby states that the Resident has not the power to alter the scale of license fees referred to in Schedule "C II" without the sanction of the Government of India, but there is nothing so far as he is aware to prevent the Offg. Resident from ruling that the order passed by his predecessor as to the fee of 2 Annas per gallon and Rs 2 on excess sales over 7½ gallons shall not apply to the

(Continuation of Note or Précis)

beer ~~of this beer~~ of this Neil-
-gherri Company.

26 Major Malthy states that
Mr Bertie will have to
take out his license on a
fee of Rs 100 to sell the
Country beer, That no one
would be injured by the
above concession so long as
the Neilgherri beer maintained
its present standard and
was sold only by the Cask
or by the dozen and not
retail to natives. - That
should it be found that
the Neilgherri Company
was brewing an inferior
Article and importing
it for sale to Natives,
and by so doing Competing
with the local brewers
and distillers, it would
be easy to withdraw the
Concession.-

27 Regarding para 25 of this
Note it is submitted that
under Chap. 33 of the Civil
Account Code Section 5 rule
6 quoted below the Resident
cannot pass an order
of the kind Contemplated
by Major Malthy..

Vol II Chap 33 C. A. Code. 5 As regards Provincial

Charges, the limits of the authority of the Provincial Governments are thus defined in Financial Department Resolution No 1709 of 22nd March 1877.-

In supersession of all existing regulations upon the subject, the Governor General in Council is pleased to decide that till further orders the following shall be the rules and conditions which apply to the administration by the Local Governments of all revenue and services surrendered to provincial uses and management.-

I. Without the previous sanction of the Government of India—

x x x

6. The rates of discount upon the retail of stamps and Court fees labels and the local duty on spirit and drugs must not be altered. the Governor General in Council reserves the right of forbidding any such alterations as are likely to injure the revenues of neighbouring provinces, or prove otherwise inconvenient.-

7. If the Resident is disposed to grant the Concession asked for by Messrs Spencer & Co the sanction of the Government of India will have to be obtained in the first instance on the other

(Continuation of Note or Précis.)

hand of the Resident is not inclined to make any change Mesprs Spencer & Co may be referred to the orders passed in 1881 on the appeal from the Secretaries & Managing Agents to the Nilgiri Brewery Co. Ld and Major Maltby's attention drawn to the Government of India ruling in the Account Code.

Ld.
29/10/85 R/2.11.85.

Resident
2 Nov
3.11.85

29. The beer which Mesprs Spencer & Co wish to introduce is, comparatively speaking, a luxury, for which would be consumers must pay the required cost, including municipal demands, if they wish to benefit by it. In such cases the duties in excess of cost-price invariably fall on the consumer. The prices quoted by Major Maltby enable this particular article to be delivered beer of European origin, & therefore if the quality is good there is no

12

Operate & keep the Nilgeri bees out of the Bangalore market.

30 It will be sufficient to address Messrs Spencers & Co & Major Maltby staff as proposed at A in para 28 of this note

~~Bangalore file no for brights~~ Submit draft to D.H.Q.

4.11.83

2 offs. ~~Submitted~~ Issue

D.D. 5/11/83 D.H.Q. 7.11.83

58 (1881)

OFFICE OF THE
767
20 JUL 8
RESIDENT IN MYSORE.

is the act in force. The definitions of Country Spirits and intoxicating drugs is only given therein and not Foreign and Country fermented liquors. Sections 12 and 13 treats of the sale of Spirits fermented liquors &c.

A. H. B

Copy to President & report the action taken with the reasons for it & authority under which he has acted

W. J.

22/7
23.7.81

From

The Secretaries & Managing Agents
Nilgiri Brewery Co. Ltd
Madras

Dated 19th July 1881
Received 20th July 1881

Solicit to allow the Company's manufactures to be imported into the Cantonment of Bangalore on the same terms as imported ales from Europe.

What is the Excise act in force in this Station Act X of 1871 or the old act of '65 if the latter what is the definition in it of Foreign & Country fermented liquor & in what that the whole question turns

20/7 W. J. Act X of 1871.

latter as being more suitable to the Climate.

Under these circumstances we would respectfully submit that Dr Orr was perfectly justified in placing this Company's manufactures on the same footing as imported ales.

The licences under which imported ales are sold in Bangalore cost Rs 4/. per month or Rs 40/. per annum. The licence under which Country manufactured ales are sold cost Rs 15/. per month or Rs 100/. per annum and it is quite apparent that the Company is placed at a serious disadvantage as compared with importers by the action of the Cantonment Municipal Commission.

The Commissioners say that this Company's manufactures should be placed on the same terms as the ale manufactured by Messrs Honeywells & Co but we fail to see the justice of this as we are not aware that Messrs Honeywells & Co's manufactures are intended to, or do compete with imported Malt Liquors.

As a proof that this Company's ales are regarded as quite equal to those imported we may mention that we are now supplying the best to the Commissariat at Wellington under a Contract with the Secretary of State for India and the ale is giving every satisfaction.

We trust that we have shown you clearly that the Company Manufactures are quite up to imported Beers and that you will see the injustice of taxing us on a higher scale than importers and that you will allow the Company's manufactures to be imported into the Cantonment of Bangalore on the same terms as imported ales from Europe.

We have the honor to be

Sir

Your Most Obedient Servants

Wilson & Co

SECRETARIES & MANAGING AGENTS.

56

15

Nilgiri Brewery Company "Limited"

Madras 19th July 1881.

Sir James D. Gordon K.C.S.I.

British Resident

Bangalore

Sir,

We have the honor to draw your attention to the fact that as the Ales manufactured by this Company being introduced to the Bangalore Market the then President of the Cantonment Municipal Commission &c. &c. allowed this Company's Malt liquors to be sold under the shop keepers' licenses issued for the sale of Imported Malt liquors. On the 26th April last at a meeting of the Cantonment Municipal Commission this privilege was rescinded and a resolution passed to the following effect. "The Board decide that the "Beer sold by the Nilgiri Company is Country made Beer "and as such should be treated as regards taxes &c. as" "other (Bangalore) beer vide (Schedule C.2)."

We would point out that of all that the Ales manufactured by this Company are brewed of similar materials to English manufactured beers and are intended to compete with Imported Beers, the advantage in the favor of the local manufacture being the saving of freight which saving however is somewhat counterbalanced by the cost of importing hops from Europe.

The Ales are admitted by consumers to be fully equal to Imported Malt liquors, and they are preferred to the latter

(General Serial No. 31.)

691 2

188/

From

55

To The President, Municipal Commissioners & Military Station of Bangalore

Dated Bangalore 23rd July 1881
Despatched — 25 —
Received

Enclosures No. /

General No. 903
No. 330.

Has the honor to forward herewith copy dated 19th July/81 of a petition from the Secretaries and Managing Agents, Nilgiri Brewery Company, Madras, complaining of the recent Resolution of the Municipal Board to the effect that "the beer sold by them is "Country made beer, "and as such should

5.1

G.

"be treated as regards
"taxes etc as others
"(Honeywells) beer", and
requests the President
to report the action
taken in the matter
with the reasons for it
and the authority
under which such
action was taken.

Asst to the President

23.7.81

3

FORM No 73.

No. 1182 & Encl.

Office of the Cantt. Municipal Commission,

Bangalore, 27th July 188/.

53

From

The President,

~~Cantonment~~ *Municipal Commission,*

Civil & Military station of Bangalore.

To

The ~~*Secretary to the*~~ *Assistant Resident*

~~*Chief Commissioner*~~ *of Mysore.*

Bangalore.

Sir,

I have the honor to acknowledge the receipt of your Docket No. 903/330 of 23rd Instant forwarding for report a petition from the Secretaries and Managing Agents Wilgerie Brewery Company appealing against the decision of the Municipal Commissioners classing their Beer Shops in the Civil and Military Station of Bangalore under Schedule C II appended to the Municipal Regulations, and in reply, I beg to report for the information of the Resident that the Schedule above referred to provides that Retail Dealers in Country Manufactured Beer are subject to payment of a License fee of Rs. 180 per annum.

S. 3 herewith returned.

Petitioners Beer is Country manufactured beer, and comes within the provisions of Schedule C II. The alterations referred to in the first part of the letter under

under report was made on the Complaint of Messrs. Honeywell & Co. the other manufacturers of Country made beer who naturally objected to the favor shown to Petitioners in their Beer being rated as English.

I have the honor to be
Sir
Your Most Obed.t Servant

Illegible.

President Mun.l Commrs.
Civil & Military station of Bangalore

Gd.

Form No. 9.

OFFICE OF THE RESIDENT IN MYSORE. 822 1881. JUL 81

From

The President,

~~Cantonment~~ Municipal Commission,

Cantonment of Bangalore.

To

The Secretary to the Assistant Resident

~~Chief Commissioner~~ of Mysore,

~~Department~~.

Dated. 27 July 1881.
Despatched. 27th
Received.

Enclosures No. /

General No. 1182
No.

Submits a report of the Circumstances under which Selgi Beer was classed as Country Brewed Beer under Schedule C II appended to the Municipal Regulations.

I cannot tell whether the Pn right or wrong without the Regulations or Schedule C to refer to. HJL

28/7

Submitted Sections 58 & 61 of the Municipal Regulations

29/7

Caxton Press.

51

apply to this matter.

The President (sec 59) determines what class each liquor shop belongs to & of appeals lie from his decision to him & one or more Commrs. But (sec 61) a certificate once given shd last until the 31st Dec. following. & I doubt the Presidents power to raise the fee in the middle of the year.

29.7 HJL

Point out as above to the President. The revised certificate should have effect from 1st Jan 1882, apparently.

HJL 30/7

(All such petitions as this should be on a Stamp of Rs 8/- Schedule II 1(c) Court Fees Act.)

753½

belongs to and appeals from his decision lie to him or are or were commissioners but it also appears that a certificate once granted, and not revised on appeal, should last up to the 31st Dec.r following, and that the revised certificate which you have, it would appear, brought into force during the currency of the year, should have effect only from the 1st January 1882.

The Resident will not however give a decision or pass orders on the application until it is stamped with a Court Fees Stamp of R1 under the Ct Fees Act Schedule II Art 1(c). Shall I do so

Copy forwarded to Sacred Niger Brewery Co. Limited; returning their application not stamped with R1 Court Fee Stamp as required by Court Fees Act Schedule II Art 1(c).

(General Serial No. 31.)

1881.

From

To The President of the Municipal Commissioners Old Calabar

Dated 22nd August 1881

Despatched

Received

Enclosures No.

General No. 1018

No. 362

Copy of Minutes containing observations of the President's report on petition from the Secretaries & Managing Agents Niger Brewery Company, appealing against the decision of the Municipal Commissioners classing their beer shops in the Municipal Station under schedule B appended to the Municipal regulations

Office of the Resident in Mysore
Bangalore, 2d August 1881.

50

Rec 1/8
4 362

To The President & Rd Sitt
Mild Commrs

Sir I acknowledging receipt
S3 of your letter No. 1182 d 27
July reporting on a petition
from the Secretaries &
managing agents Nilgiri
Brewery Co. appealing
agt the decision of the
Municipal Commrs
classing their beer shops
in the Civil & Military
Station of Bangalore under
Schedule C. II appended to
the Municipal Regulations
I am directed to say
that the 38th & following
sections of the Municipal
regulations appear to apply
to the case, the President to
see no determines that
class each liquor shop

5

FORM No 73.

No. 1512

Office of the Cantt. Municipal Commission,

Bangalore, 4th August 1881.

48

From

The President,

~~Cantonment~~ Municipal Commission,

Cantonment of Bangalore.

To

The ~~Secretary~~ Assistant to the Resident

~~Chief Commissioner~~ of Mysore.

Sir,

54 I have the honour to acknowledge the receipt of your letter No: 1018/G.362 dated 2 Instant observing that under the provisions of Section 61 Bangalore Municipal Regulations of 1871 Certificates for liquor shops should last up to 31st December following, and that the revised Certificate passed with reference to the Beer shops of the Nilgiri Brewery Company should have effect only from 1st January 1882, in reply I beg to observe that from the file of Correspondence furnished to this office by the Town and Cantonment Magistrate in 1872 when the licenses for were made over to the Municipality it was ascertained that the Licenses were issued from 1st April to 31st March Each year and this practice being found to be

in

in accordance with the manner in which the accounts of the Municipality are kept, the same System has been ever since and is still continued

I have the honor to be
Sir
Your most obed.t Servant

[redacted]
President, Municipality
County of Banfacore.

E. J.

4b

reasons for doing so, or the practice shd be made to conform to it.

5/8 [illegible] 2/5/8

Mr Annilasami Rao

[illegible]
for [illegible]
the 10.8.81

Form No. 902

OFFICE OF THE RESIDENT IN MYSORE. 6 AUG 81

From

The President,

~~Cantonment~~ Municipal Commission,

Bangalore.

To

Assistant to the Resident

The ~~Secretary~~ ~~Chief Commissioner~~ of Mysore,

~~Department~~.

Dated. 6 August 1881.
Despatched.
Received. 5th " "

Enclosures No.

~~General~~ No. 1512
No.

Reports the circumstances under which licenses issued from 1st April to 31st March of each year.

The practice of issuing certificates with effect from 1st April to 31 March may be in accordance with the manner in which the accounts are kept but it is not in accordance with the law (sec 61 Land Regn) and either the rule shd be changed if there is sufficient

Caxton Press.

6

Office of the Resident in Mysore
& Bangalore 16th August 1881.

To

The President, Municipal Commrs,
Civil and Military Station
of Bangalore

Sir,

With reference to your letter
No 1312 dated 4th August 1881,
I am directed by the Offg Resident
to say that the practice of issuing
certificates of registration of
Liquor Shops to take effect from
the 1st April to 31st March may
be in accordance with the
manner in which the accounts
are kept, but it is not in
accordance with the law,
as, under Section 61 of the
Municipal Regulations, such
certificates will have effect
only up to the 31st December
of the year in which they are

S. 6

1881 8½

granted. I am therefore to remark that either the rule should be altered if there is sufficient reason for doing so, or the practice should be made to conform to it.

I have &c

[illegible]

Sec'y to the Board

10/8/81

The President Municipal Council
& the Mrs of Pamplona

Dated 10 August
Despatched 11th

Gen. N.

N. 1110
393.

Requiring the issue of certificates of registration of liquor shops.

See from Nilgiri Comptr's asst
Rep. No 4529 9-8-81

Pres: of the President in Mysr

43

No 1167-8 / 6416 dt 15 aug/81.

S.I.

Read petition dated 19 July 1881 submitted by ~~the~~ Secretaries and Agents to the Nilgiri Brewery Co limited, appealing against the resolution passed by the Municipal Commissioners for the C. & Rs Station of Bangalore, on the 26th April 1881, classing their ales as country made beer falling under Schedule C2 of the Municipal Regulations & charging the Registration fee as such; and praying that they may be classed as imported beer & the fee charged ~~as such~~ according

Order thereon

It appears to the Offg Resident that the Commissioners in determining the rate to be paid for the certificate of registration by the retail sellers of the beer are acting under the power given to them by Law (Rule 59 of the Municipal Regulations) and that it

that neither the province to interfere in the matter. There is a ~~court of~~ appeal provided by the Regulations (Rules 78-80) and in the absence of such appeal the Assessment by the Commissioners is final and conclusive.

[illegible]

Asst to the President

To The Agent-at Bangalore
to the Nilgiri Brewery Co. Ld.
The President Mun[icipal] Comm[issioner]
C. & M. Station Bangalore

15.8.11

11

For Serial no 11 please see
Serial 4 in file no 160
1883.

8.

For Serial No. 8 please
see Serial 1 in File No. 160
1883

9

For Serial no 9 please
see Serial no 2 in file
no 160
1883.

10

For serial No. 10 and ilo
Enclos: please see Serial
No 3 and ilo Enclos in
file No. 160
1883.

RESIDENT'S OFFICE.

File No. 19 of 1882:

Tax upon Arts, Professions and Trades.

No. 1996, dated, Bangalore, 4th November 1882.

From—Major E. P. Maltby, Municipal President, Civil and Military Station, Bangalore.

To—The Assistant to the Resident in Mysore.

I have the honor to submit the copies of resolutions passed by the Municipal Board at an adjourned meeting held on the 7th ultimo, to discuss proposals submitted by me for increasing the conservancy establishment and levying fresh taxes to meet the proposed increased expenditure, as also a memo drawn up by Mr. R. P. Campbell.

2. These memoranda were printed and circulated to Commissioners and I enclose copies of them as their perusal will save my re-iterating some of the arguments for increasing the conservancy establishment.

3. The proposals were originally brought up at the ordinary meeting in September, but in order that the papers might be printed and further time given for consideration, it was resolved to discuss the question at an adjourned meeting which was accordingly done on the 7th October 1882 when all the Municipal Commissioners' present were agreed as to the absolute necessity of largely increasing the conservancy establishment and my proposals (as contained in my *memo) were accepted with one or two trifling alterations.

4. I may as well point out that the necessity for this large increase is owing to the fact that it is only since I was appointed President that steps have been taken to carry out the daily conservancy of houses. Till then the Municipality was satisfied with cleaning out the public latrines and a few houses inhabited by Europeans, and with sweeping the streets, while no conservancy was attempted in native houses, the people keeping all their night soil &c., in pits in their back yards, and only cleaning out these pits when they got full.

5. Frequent complaints have, in the last 10 years, been made by the Military authorities against this system, but the passive resistance of the people overcame or put aside any attempt at reform till lately.

The number of public latrines has been largely increased during the last 1½ years, and this entails extra expense on the municipality.

6. Now that the municipality is insisting on daily house conservancy a larger establishment is naturally required, and as you are aware the expenditure under the head conservancy has exceeded the budget allotment (drawn on the old lines) so that the time has arrived for re-organizing that establishment.

7. The present inefficient conservancy is, in great part, due to the want of supervision so that the Board purposes to have three Sanitary Inspectors in place of one, as it is utterly impossible for one man to look after the whole station which covers an area of 12½ square miles.

8. It is proposed to place each Inspector in charge of certain localities, and as they will be mounted, they will be able to see that their divisions are properly attended to.

9. The Act, section 13 only provides for 1 Sanitary Inspector, so, if the Resident thinks the appointment of 3 illegal, I would suggest their being dubbed by some other title and appointed under section 15.

10. Another proposal is to increase the number of conservancy districts by forming a new one in the General Bazaar (the most densely populated part) and another one out of the outlying villages north and east of the main part of the station.

* For copy of Presidents memo—See appendix.

11. Another proposal is to increase the pay of the overseers who are, at present, (considering the important work they perform) paid inadequately.

12. In modification of my proposal the Board suggests the rates as below:—

1 on Rs. 30 | 2 on Rs. 25 | 2 on Rs. 20 | 2 on Rs. 18 | 4 on Rs. 16.

13. The object of having this large number of classes is to be able to pay men according to the quantity of work they have to perform, the distribution of labor in the various districts being very unequal, while the reason for suggesting one overseer should receive Rs. 30 is that the Board may be in a position to give high pay to some man who has really worked well and so hold out inducement to the others to exert themselves.

14. The other proposals are that the latrines of houses in the European quarters should be conserved at night as also should be the public latrines in the native town. This will of course cost money, but the Board consider that the advantage to be derived warrants the expenditure.

15. By this means the more open parts of the station will be freed in the early morning from that disgusting nuisance, open carts full of reeking latrine sweepings, &c.

16. In the European parts of the town you will see that a staff of sweepers, carts, &c., is provided for removing ashes, rubbish, &c., from houses by day.

17. These houses (garden houses as they are styled) and the roads in which they stand have been carefully divided into 15 blocks with a view to their conservancy and as the same peon, cart sweepers, &c., will always be employed in the same block it can be easily ascertained who is to be held to blame if complaints are made.

18. In the native town it is proposed to employ one set of carts &c., for removing the night soil while another is employed in removing road sweepings, drain filth, &c.

19. The Board resolved to strike off the peon I proposed sending with each cart that went *by night to public latrines* as it was thought that the overseer by looking at them next morning could tell if they had been cleaned out.

20. I must explain that though excrement in the public latrines is to be removed by night, that scavengers are required to work in them by day, in order to keep them clean and to cover over the filth with dry earth.

21. The other proposals consist merely in increasing the number of scavengers and sweepers.

22. A reform much needed is that the present common village carts should be superseded by good iron water tight carts. The municipality has recently had 15 such carts made, but to conserve the station properly 100 more are required.

23. As these carts will cost about 90 rupees each it is proposed to introduce them by degrees, buying say 30 every year.

24. For purposes of comparison I append a table showing the present strength and cost of the conservancy department and that now proposed by the municipality.

25. The time has not yet arrived for thinking of introducing night conservancy into the native town, there is still great difficulty in many parts in getting houses conserved by day.

26. The population of Bangalore (excluding the Military) is 79,192 so that our present staff gives one sweeper or scavenger to every 375 inhabitants while our proposed staff will give two.

27. The total cost of the proposed establishment is Rs. 58,236 to which must be added Rs. 5,360 for contingencies as per statement appended.

28. The allotment in this year's budget is Rs. 28,750, so that Rs. 34,166 has to be provided to meet the cost of what the Municipal Board consider is an adequate establishment for the conservancy of the station.

29. The Municipal Commissioners propose that under section 56 of the Regulations a tax on arts, professions, trades and callings be levied in accordance with the provisions of section 57, and I have the honor to request that if the Resident approves of it, he will apply, as soon as possible, to the Government of India for permission to impose these taxes.

30. You will note that under section 61, the year is to run from 1st January to 31st December and not from 1st April to 31st March, and such being the case it would be advisable in the interests of the rate payers that (if the taxes are levied) sanction should be accorded at an early date so that they may not be required to pay the whole fee for a broken portion of the year.

31. At present the following items from the chief estimates of our receipts in the current years budget.

House tax	35,000
Octroi	45,400
Liquor shops	25,000
Rents of markets &c., ...	6,400
Miscellaneous, such as contracts for slaughter-houses, rubbish contract	8,800

32. The liquor shops already pay the tax under section 58, while the sum received as tax on house property forms a prominent item in the Budget, and the Commissioners do not consider that the tax on house property should be raised, nor do they consider that to impose a tax on carriages and horses would bring in as much money as is required.

33. There therefore remain nothing but to impose a tax on arts, trades, &c., as now proposed, and the Commissioners consider that as the rate of taxation laid down in schedule, C, is low, and that the professions, &c., therein named have virtually till now escaped taxation that the time has now arrived for calling on them to contribute to the upkeep of the station wherein they live and make their income.

34. This letter would have been submitted much earlier, but that it was delayed in order that I might be able to give some idea of what sum the proposed taxes would bring in.

35. By a rough calculation I have concluded that about Rs. 9,000, or, 10,000 will be collected, but the Resident will see that this is mere assumption.

36. I had rough lists prepared and I went through them, rating each party under the schedule according to what he seemed liable to pay.

37. Allowing that the list now prepared is imperfect and that many persons have been passed over I do not anticipate that more than Rs. 15,000 at the outside will be collected, as the wording of the schedule " gross rental of whose shops or places of business is estimated at," will limit the taxation to a great extent. If no more than I anticipate is collected it will be necessary when preparing the Budget to leave out some of the schemes for the better conservancy of the station and do what we can with the money at our command, and if necessary, apply to have the wording of the schedule or the rates altered so as to be able to collect more.

38. Orders were issued to this office that no new taxes were to be introduced into the Budget without sanction being first obtained so that if the sum brought in does not warrant the proposed large increase in our establishment the scheme will be modified when the Budget is submitted.

39. I am now applying for leave to impose these taxes.

40. If the requisite permission is accorded the estimated amount will be entered in the Budget and only such of the new proposals as we can afford will be entered in the Budget, and later on when the tax is being collected after people have registered their trades, &c., and when we shall for the first time really be in a position to say what the new taxes will bring in, we can apply for permission to increase our establishment should it appear we have the funds.

No. 1858—83, dated, Bangalore, the 16th November 1882.

From—Major H. Wylie c. s. I., Assistant to the Resident in Mysore.

To—The President, Municipal Commission, Civil and Military Station of Bangalore.

In reply to your letter No. 1996 dated the 4th instant, I am directed by the Officiating Resident to inform you that application has been made to the Government of India for sanction to the levy of a tax on arts, professions and trades in the Civil and Military Station of Bangalore, under section 57 and schedule C of the Municipal Regulations.

No. 1859—350-5, dated, Bangalore, the 16th November 1882.

From—J. D. Sandford Esq., Officiating Resident in Mysore.

To—The Secretary to the Government of India, Foreign Department, Calcutta.

I have the honor to forward herewith copy of a *letter No. 1996 dated the 4th instant from the President of the Municipality of the Civil and Military Station of Bangalore, submitting, with the approval of the Municipal Commissioners, a scheme for improving the conservancy of the station, and to provide funds for the extra cost involved, recommending the imposition of a tax on arts, professions and trades, as provided in section 57 and schedule C of the Bangalore Municipal Regulations.

* With copies of enclosures.

2. The scheme now submitted is estimated to cost Rs. 63,596, exceeding by Rs. 34,846 the amount provided in the current year's Budget under the head conservancy, which is Rs. 28,750 including the pay of the Sanitary Inspector. The whole of the excess charges under the new scheme will not be met by the proceeds of the tax which is calculated to bring in only Rs. 15,000, and it is therefore proposed that if the levy of the tax be sanctioned, only so much additional expenditure as would be met by the income from the tax will be provided for in the ensuing year's Budget, it being left to the future to increase, if found necessary, the expenditure to the standard proposed in the new scheme, when funds may become available for the purpose.

3. The efficient conservancy of a station like Bangalore being of the utmost importance, Major Maltby, the present President of the Municipal Commission has taken the matter earnestly in hand ever since his appointment to the office, and I desire to support his endeavours to make the work thoroughly efficient. I have therefore the honor to request the sanction of His Excellency the Viceroy and Governor General in Council to the levy of the tax on arts, profession and trades in t. e Civil and Military Station of Bangalore.

4. As the tax has to be levied from the commencement of the calendar year under section 61 of the Regulations, I beg to be favored with an early reply.

Dated, Calcutta, the 30th January 1883.

From—Lieut-Colonel J. W. Ridgeway, Junior Under-Secretary to the Government of India, Foreign Department.

To—Major H. Wylie, c. s. I., Assistant to the Resident in Mysore.

The Government of India have had under consideration Mr. Sandford's letter No. 1859—350, dated 16th November 1882, and its enclosures, regarding Major Maltby's scheme for improving conservancy in the Bangalore Municipality.

2. There are two points which have presented themselves in going through the papers, and which seem to require some explanation. The first, which has merely come up incidentally, in analysing the taxation of the Municipality, relates to the inclusion of so large a proportion of abkari receipts in its revenue. In the Budget for 1882—83, this item is estimated (Head III.—tax on professions and trades) at 25,000. These receipts would ordinarily form a part of Imperial revenues, and the office cannot trace any thing to show how they came to be credited to Municipal Funds.

3. The second point is the statement made in the last paragraph but two of Major Maltby's printed memorandum dated the 7th September 1882, to the effect that Bangalore is exceptionally lightly taxed. Excluding all sources of income which do not generally come under the designation of taxation proper, the incidence per head of the population still seems to be heavier than that in the great majority of other municipalities, the figures of which have, for purposes of comparison, been consulted. Major Maltby's statement therefore seems hardly correct.

4. Will you kindly write to me demi-officially on these two points as early as you can to enable us to proceed with the consideration of the case.

[DEMI OFFICIAL.]

Dated 24th February 1883.

From—Major H. Wylie, C. S. I., Assistant to the Resident in Mysore.
To—Lieut-Col. J. W. Ridgeway, Junior Under-Secy. to the Govt. of India, Foreign Dept.

I have to acknowledge receipt of your demi-official letter, dated the 30th ultimo in which you refer to Mr. Sandford's No. 1859—350, of the 16th November last and its enclosures regarding Major Maltby's scheme for improving conservancy in the Bangalore municipality, and ask for further explanation on two points.

These points are first—the inclusion of so large a proportion of abkari receipts in the municipal revenue; and second—the statement made by Major Maltby in his printed memorandum, dated the 7th September 1882, that Bangalore is exceptionally lightly taxed.

In reply to the first I would point out that the income of 25,000 Rs. mentioned therein is derived from licenses issued to the vendors of liquor in the Civil and Military Station of Bangalore. These license fees ordinarily form part of the Government revenue, but in the case of the Bangalore-Cantonment, they were assigned to the municipality under the orders of the Government of India, Foreign Department, No. 195R., dated 12th August 1872, on the condition that the municipality should bear one-third of the cost of the police. Hence this income is shown as an item of municipal revenue.

I may add that arrack which is distilled in Bangalore is subjected to a still head duty, which is credited to Government, and which amounts to about 2 lacs of rupees.

In the portion of your letter which refers to the second point under reference, you say, that figures which have been consulted show that, per head of the population, the Civil and Military Station of Bangalore is more heavily taxed than the great majority of municipalities. But you give no details to show how this conclusion has been arrived at. The principal sources of municipal income in the Civil and Military Station of Bangalore are :—

(1) An octroi duty on tobacco, betel-leaves, and cocoanuts.
(2) A five per cent tax on houses.
(3) Liquor license fees, consisting of the fees charged under the municipal regulations for the registration of shops selling liquor.
(4) Rents for markets, &c.
(5) Leases of land.
(6) Slaughter house contract, and contracts for rubbish, &c. &c.

The last four descriptions of income cannot be considered direct taxes on the people, as they are paid only by certain individuals or classes of persons, for certain specific privileges accorded to them ; such as the right to sell liquor within municipal limits, the right to remove rubbish, &c.

The first two items alone, viz. octroi and house tax, can be considered direct taxes on the people. The income from these two heads is 45,820+37,145= 82,965 rupees and the total population of the Civil and Military Station of Bangalore according to the latest census is 93,540, so the incidence of direct municipal taxation per head of the population is Rs. 0—14—2.

This incidence in regard to a few other municipalities in India is shown below for the purpose of comparison.

	Population.	Direct taxation.	Incidence per head.
1 Madras	3,97,552 ..	6,71,928 ..	Rs. 1 11 1
2 Hyderabad Assigned District Municipalities (apparently a group of small towns)	89,837 ..	43,991 ..	„ 0 8 4
3 Karachi	68,330 ..	1,83,040 ..	„ 2 10 1
4 Alahabad	1,50,378 ..	1,82,813 ..	„ 1 3 5
5 Poona	90,436 ..	1,54,235 ..	„ 1 11 3
6 Bangalore (C. & M. Station) ..	93,540 ..	82,965 ..	„ 0 14 2

From the above comparison it will be seen that leaving out the Hyderabad assigned district municipalities, Bangalore is the least heavily taxed. I may add that a tax on carriages and animals has been sanctioned by the Government of India, but has not yet been introduced. It is however not calculated to bring in much to the municipality.

Municipality.	Source from which figures are taken.	Taxation. Head of taxation.	Taxation. Amount.	Taxation. Total.	Population.	Incidence per head of population.			
Madras	Municipal annual report for 1880, pages 10 and 162.	Tax on arts and Professions.	53,054	6,71,988	3,97,552	1	11	1	Particulars regarding Madras have not been given by Major Maltby.
		House tax.	3,53,331						
		Water tax.	1,01,616						
		Lighting tax.	42,463						
		Wheel tax.	60,262						
		Tolls.	38,700						
		License tax for offensive trades &c.	22,562						
Hyderabad Assigned Districts ...	Municipal annual report for 1880—81, page 9.	House tax.	684	43,998	89,837	0	7	10	
		Town fund.	26,136						
		Bazaar cess.	8,870						
		Carts tax.	8,303						
Karachi	Municipal annual report for 1880—81, pages 18 and 65.	House tax.	9,373	1,83,040	68,330	2	10	1	
		Tax on carriages and animals.	9,000						
		Octroi.	1,64,667						
Allahabad ...	Municipal annual report for 1880—81, page 25.	Octroi.	1,46,529	1,56,841	1,50,378	1	0	9	
		Licenses on trades.	696						
		Wheel tax.	9,616						
Poona	Municipal annual report for 1879-80, appendix C. page 5.	Octroi.	97,211	1,54,235	90,436	1	11	4	
		House tax.	17,763						
		Wheel tax.	3,075						
		Water tax.	11,387						
		Halalcore cess.	23,289						
		Tax on trades.	1,510						
Bangalore Civil and Military Station ...	Municipal annual report for 1881-82, page 4.	House tax.	37,146	*83,189	93,496	0	14	3	*Excluding arrears of taxes.
		Octroi.	46,043						

[Demi Official.]

Dated, Simla, the 19th May 1883.

From—C. Grant, Esq., Secretary to the Government of India, Foreign Department.

To—J. B. Lyall, Esq. Resident in Mysore.

If you have time before you go, will you look through the top-papers of this file, confidentially? You will see that it is proposed to increase the municipal taxation of Bangalore for conservancy purposes. I have great doubts not only whether the taxation is not already high enough, but also whether it is not proposed to undertake at the public expense an operation (viz. cleansing of private latrines) which elsewhere people pay for themselves, by means of a special rate on private latrines. You might consider the question when you get down to Bangalore, and in the meantime I would let the question stand over.

NOTE By Mr. J. B. LYALL.

Foreign Office Note.—For hard up municipality like Bangalore 28,750 per annum sufficient for conservancy; it is about one-sixth of total revenue.

Municipality has just bought 15 water tight carts, say they want 100 more at 90 each, this extravagant. No radical objection to proposed new tax (that on

arts and professions) but there is already octroi, house tax, tax on carriages and horses, so can't see how large class said to have virtually escaped hitherto. Referred to Sanitary Commissioner.

Sanitary Commissioner.—Income of Bangalore already very large to population compared to other towns, and large proportion spent on sanitation. With increase proposed (i. e. to 63,596) more will be spent in Bangalore than in Meerut, Bareilly, Cawnpore and Mirzapur put together, all of which towns separately exceed Bangalore in population, several very largely. People elsewhere keep their own sweepers, and authorities only inspect—must not be in a hurry even for sanitation: people must be educated up to it.

Further Note by Foreign Office.—Not able to find any municipality so heavily taxed as Bangalore. Don't know why Major Maltby talks of taxation as light. The house to house conservancy which the Sanitary Commissioner deprecates, most expensive part of new scheme: will cost 10,308 per annum.

Grant's Note asks for Central Province statistics, where, in some towns, private latrines cleared out by the municipalities, and remarks that special payments for such special clearances perhaps not taxation properly so called; In the C. P. apparently large part of town revenue is payment for such service which is not shown as taxation.

Then followed D. O's to Major Wyllie. Under-Secretary admitted eventually that if Wyllie's figures accepted, Bangalore not heavier taxed than other places (except Bengal), but he argues that Wyslie wrong in excluding 25,000 abkari revenues. Undersigned argues that this abkari tax corresponds with tax or trades on professions in other municipalities which is always shown as direct taxation.

After this Grant says wait for J. B. Lyall.

Appears the abkari was assigned in 1872 on condition of the Municipality bearing one-eighth cost of police.

[Demi Official.]

Dated, Bangalore, the 21st August 1883.

From—J. B. Lyall, Esq, Resident in Mysore.

To—C. Grant, Esq., Secretary to the Government of India, Foreign Department.

In our No. 1859-350 dated 16th November last we asked for sanction to the imposition by the municipal committee of the Civil and Military Station of a tax on arts, professions and trades in order to raise funds to meet the cost of improving the conservancy of the station. Some demi official correspondence followed and a few days before I left Simla for Mysore you sent me your office file for perusal with a note in which you remarked that that you had "doubts not only whether the taxation is not already high enough, but also whether it is not proposed to undertake at the public expense an operation (viz cleansing of private latrines) which elsewhere people pay for themselves by means of a special rate on private latrines." You told me to consider the question at Bangalore and said that in the mean time you would let it stand over.

2. After going carefully into the subject I am able to say that I am confident that we were right in saying that the present taxation of the Civil and Military Station is very low. The fees on liquor licenses though levied under section 58 of the municipal regulations, are not of the nature of a special municipal tax as they answer to the liquor shop license fees which are every where levied as excise revenue. Though the imposition of a tax on carriages and horses was sanctioned in your No. 1940 G. G., of 1st November of 1881, it has not been imposed. The majority of the Commissioners are now opposed to it on the ground that it will be difficult to collect, and will yield but a small income.

The only taxes at present imposed are therefore the house tax and the octroi, the former is at the light rate of 5 per cent on annual value and is paid by the owners, the latter is on three articles of luxury only, tobacco, betel leaf and

I think however that in order to complete conservancy arrangements, and make both ends meet it is necessary to secure some increase of revenue. I therefore recommend that the proposed tax be sanctioned. If sanctioned it will not now be brought into force before the beginning of the next financial year. We can manage this year as we have a good balance in hand from last year.

No. 2900 I, dated, Simla, the 29th September 1883.

From—The Secretary to the Government of India, Foreign Department.
To—The Resident in Mysore.

I am directed to acknowledge the receipt of Mr. Sandford's letter, No. 1859—350, of the 16th November 1882 and enclosures, regarding a scheme proposed by the Municipal Commissioners of the Civil and Military Station of Bangalore for improving the conservancy of the station.

2. It is estimated that the new arrangements when introduced in their entirety will involve an annual cost of Rs. 63,596, exceeding by Rs. 34,846 the amount provided in the Budget for 1882—83 under the head conservancy. In order partly to meet this increased expenditure, it is proposed to impose a tax upon arts, professions and trades or callings, under the provisions of section 57 and schedule C of the Bangalore municipal regulations. It is not anticipated that the proceeds of this tax will exceed 15,000 a year at present, and it is therefore proposed to introduce only so much of the new scheme as can be met from the new source of income increasing the operations by degrees as larger funds become available.

3. The Governor-General in Council has carefully considered these proposals which appear to have been thoroughly worked out by the Municipal Commissioners, and unanimously accepted by them, and which have, it is understood, your full concurrence. He agrees in the opinion that improvements in the conservancy of the station are desirable, and considers that the arrangements recommended by the Committee, and described in the enclosures of your predecessor's letter under acknowledgment, are well calculated to improve the sanitary condition of the cantonment. At the same time an examination of the taxation at present devolving upon the rate payers of the municipality appears to show that they will be in no way unduly burdened by the levy of the new tax proposed, especially as it is understood that the Commissioners do not contemplate the present introduction of the tax upon vehicles and animals, sanctioned in this office letter No. 1940 G. G., dated the 1st November 1881.

4. I am accordingly to convey the sanction of the Government of India to the imposition of the tax upon arts, professions and trades, with effect from the commencement of the calendar year 1884.

Residency Press, Bangalore.—172-90.—12.

6. The above figures include the revenue and expenditure of the Assigned Tract which were as follows :—

	Actuals 1881—82.	Actuals 1882—83.	Estimates 1883—84.
Receipts ...	2,94,023	3,31,315	...
Expenditure ...	1,26,710	1,49,558	1,64,000
Surplus ...	1,67,313	1,81,757	1,75,000 (approx.)

7. It will thus be seen that if the surplus revenue of the Assigned Tract be excluded from the surplus of ordinary Provincial Revenue, the financial result would be as follows :—

1881—82 (actuals)	... 1,81,255 surplus
1882—83 (actuals)	... 62,859 deficit
1883—84 (revised estimate) ...	... 76,000 (approx.) deficit

8. By extensive reductions of establishment in all departments, and by very considerably curtailing the expenditure especially on account of ordinary public works, it has hitherto been possible to contribute largely from current revenue towards the amount required for the construction of the Bangalore-Mysore Railway. How the Durbar could find the capital required for this large work is often not clearly understood. The facts are as follows :—

This railway was originally estimated to cost 35¼ lacs. During the four years from 1877-78 to 1880-81 (both inclusive) the outlay on it amounted to about 25 lacs. This was all spent before the Rendition. Since then about 18 lacs have had to be spent upon this line, making the total capital outlay 43 lacs. Out of this 43 lacs, about 20 lacs have come from surplus current revenue, in which is included a large sum collected since 1878 on account of the postponed revenue of the previous famine years: 2 lacs have been obtained from net railway revenue; and 6½ lacs by transfer from the Tumkur Railway loan, subject to future adjustment; and the balance of 14½ lacs from the reduction of the cash balance which was rendered possible by the arrangement to pay the subsidy in two instalments in January and March (that is during the revenue collection season) instead of by monthly instalments of 2 lacs. If it is required to spend at once on Bangalore—Tiptur line the 6½ lacs already spent out of the Railway loan on the Mysore line, the Government can only do so by a still further curtailment of the cash balance, a step which in my opinion is extremely inexpedient.

9. On 1st April 1882 our cash balance was reduced to about 28 lacs and therefore some difficulty was experienced in the punctual payment of the first instalment of the subsidy in January 1883. In the beginning of the current year our cash balance was considerably higher, namely Rs. 37, 35, 00— but this included the unexpended portion of the Railway Loan. Out of this cash balance we have to use at least 9, 18, 000 on the Tumkur Railway in the current year, so as to balance our Receipts and Expenditure in accordance with the revised budget, thus virtually leaving our cash balance on 1st April 1883 at 28 lacs as on 1st April 1882. The result is that when I left Mysore the Huzur Treasury was nearly empty, and we have to make special efforts to collect sufficient revenue in December and January so as to be able to pay the first instalment of subsidy (12½ lacs) as well as the 4 lacs on account of the famine loan in proper time. These efforts are now being made and I expect to be able to meet these demands in due time.

10. You will thus readily see that our financial position gives me constant anxiety, and I really do not know how to meet the further demand for the *surplus* revenue of the Assigned Tract.

11. I take this opportunity to refer to the demand made in your office letter No. (Camp) 28, dated 9th November 1883 for the payment of the surplus revenue of the Assigned Tract, with the view of soliciting your advice in the matter. I enclose copy of Mr. Hudson's letter to me on this subject (enclosure C), together with two statements (D. and E.) of receipts and expenditure of the Assigned Tract. It will be seen from these papers that the revenue

management of the Assigned Tract is very peculiar. Though complete jurisdiction over the tract has been transferred to the British Government, yet the collection of revenue remains in the hands of the Durbar officers under the control of the Resident. The revenue is collected by the Durbar and is not separately shown in the public accounts, but is lodged in the Maharaja's treasury together with general revenues of the Province.

Per contra: the Durbar has not kept a separate account of what is properly chargeable to the revenue of the Assigned Tract, such as the proportionate cost of the establishment of the Chief Court, the Consulting Engineer, the Director of Public Instruction, maintenance of convicts, and other charges named by the Comptroller in his report (enclosure C). These facts were probably not before the Government of India, when they issued the orders contained in para 11 of their letter No. 206 C dated 27 July 1882. If they had known that the whole revenue was being actually collected by Mysore and lodged in the Mysore Public Treasury along with ordinary Provincial Revenue, and that Mysore was paying the whole cost on account of supervising establishments (such as Chief Judge, Comptroller, Consulting Engineer &c,) it seems unlikely that they would have ordered that "the whole revenue collected may remain to the credit of the Imperial Government". The Government apparently seem to be under the impression that the revenue is collected by a separate agency and is lodged separately in the treasury, and *under that impression* it would be natural for them to consider that there was no immediate necessity for passing orders for transfer of the surplus to Mysore, a question which had been reserved for decision in connection with the subsidy.

12. By the terms of the Instrument of Transfer as well as from para. 6 of the Government of India letter No. 92 I. P., dated 24th January 1881, it is clear that Government are of opinion that Mysore is entitled to the surplus revenue in question, and the last quoted letter shows that the only doubt Government entertain on the subject is as to the expediency of an annual rendering of account, to a Native State for the revenue and expenditure of an Assigned Tract. In the present case, however, owing to the system in force, no account is required from the British Government, and no payment is necessary from them to Mysore. I trust you will admit that the present system has so far worked without any friction and that it is sufficiently good, as an avowedly temporary measure, till the Government are pleased to decide "what allowance may be made, upon an average estimate of this surplus, to the Mysore State in calculating the subsidy payment." (Vide Government of India letter No. 92 J. P. dated 24th January 1881 p. 190 of the Blue Book.)

13. Shortly after my appointment (in February 1883) as Dewan, I found that Mr. Sandford's letter dated 11th August 1882 remained unanswered, and I represented the facts above stated to Sir James Gordon, in connection with a demand from the Accountant General for the transfer of the surplus. Sir James Gordon readily admitted the justice of my views and was also convinced of the great inconvenience it would entail upon the State, to pay the surplus to the British Goverment. He accordingly promised to represent the matter again to the Government of India for their favourable consideration, and I believe he stated this intention in his reply to the Accountant General. Sir James Gordon was however unable to do this, as he was taken ill soon afterwards and I shall feel greatly obliged to you if you can now kindly make the required representation to Government and obtain their orders for the present condition remaining undisturbed, until the decision of Government as to the allowance to be made to Mysore on account of the surplus revenue in question. I hope that in asking this favor I am not asking too much. The case is very simple. The Government have been pleased to recognize that Mysore is entitled to the surplus revenue of the Assigned Tract: the only remaining question is what is the most expedient way of giving this surplus to Mysore: the Government propose to decide it in connection with the subsidy question: all that we ask is, that, till such decision is arrived at, the present arrangement may continue and that we may be allowed to retain what already is in our possession. This involves no disturbance of any kind, while if Mysore is required to pay the surplus, *pending the final settlement of the question*, it

Will put the Durbar to great inconvenience and lead to considerable disturbance of its budget arrangements, as regards Public Works and Railway during the current and following years.

14. We are most thankful for the postponement of the increase to the subsidy for five years. Without the *full* benefit of that postponement during the past three years, it would have been impossible to have contributed anything towards the Mysore—Bangalore Railway, and other useful public works must have been neglected, together with the not improbable result of our not being able to carry on the work of administration so as to maintain the prescribed standard of administrative efficiency. The transfer to the Imperial Treasury of even the small sum involved in the surplus question will be felt as a very inconvenient curtailment of our resources, as may readily be seen from the figures given in para. 7 of this letter.

15. With this imperfect and somewhat hurried statement of the merits of the question, I am content to leave it in your hands. Should you require any further information on the subject I shall furnish it when I return to Bangalore.

With best regards.

Yours very sincerely,

K. SHESHADRI IYER.

J. B. Lyall, Esq., etc., etc.

No. 2530, dated Bangalore, 27th November 1883.

From—H. Hudson, Esq., Comptroller.

To—The Secretary to the Dewan of Mysore.

In forwarding for the Dewan's information a copy of a letter No. 27, dated the 8th instant, in which the Assistant Resident enquires what is the amount of the balance of the revenue of the Assigned Tract up to 31st March 1883, I have the honor to state that I have suggested in reply that a reference be made to the Dewan, an account for the two years 1881—82 and 1882—83 having been furnished to your office with my No. 1967, dated 27th September 1883.

2. That account exhibits the cash receipts and payments closing with a balance at credit of the Assigned Tract of Rs. 3,41,765—1—0, but this balance may be considered chargeable with a share of the cost of the establishments which have had to do with the collection of the revenue and the supervision of certain departments.

3. The most important item of revenue is that derived from the abkari-excise on arrack and toddy consumed within the limits of the Assigned Tract. It is raised under contracts entered into by the Mysore Government, shortly before the date of the Rendition and running for three years from April 1881. The contract for the sale of arrack embraces the three districts of Bangalore, Kolar and Tumkur as well as the Assigned Tract. It is for a minimum sum of 4 lakhs per annum including local cess. It produced Rs. 4,54,998 in the year 1881—82 and Rs. 4,87,380 in 1882—83. The portion belonging to the Assigned Tract was Rs. 2,01,352 in the first year and Rs. 2,37,230 in the next, and the residue belongs to the three districts of the Mysore Government just named. The only special charge incurred on account of the arrack revenue is the cost of the Sudder Distillery Establishment at Bangalore which was Rs. 9,491 in 1881—82 and Rs. 6,780 in 1882—83, one-half of which may fairly be charged to the Assigned Tract.

4. The toddy contract of the Assigned Tract is included in that of the Bangalore District. The total is for Rs. 91,906 per annum inclusive of local cess, for 3 years from 1st April 1881 to 31st March 1884. It produced in 1881-82 Rs. 90,976 and in 1882-83 Rs. 91,906, and the portion credited to the Assigned Tract was Rs. 31,875 and Rs. 24,392 in the respective years.

There were no special charges on account of the revenue from toddy, but both the sources of revenue, arrack and toddy, being supervised by the Deputy Commissioner, Bangalore, and his revenue establishment, in common with other items of revenue, a share of these establishments may be considered as chargeable to the Assigned Tract. The cost of that establishment and the revenue of the Bangalore District under all heads are as per margin. The proportion of the respective receipts is about 1/5th in 1881-82 and rather more than one-fourth in 1882-83, but the cost of establishments can hardly be charged in the same ratio, as the Deputy Commissioner's duties in respect to the collection of revenue for the Assigned Tract are practically of a minor if not nominal character. One-twentieth would seem to be a fair proportion.

	1881-82—1882-83.
Revenue under all Heads, Bangalore District.	15,68,000—1476,000.
Assigned Tract.	2,94,000—3,31,000.
Cost of Deputy Commissioner's Establishment	25,600— 25,600.

5. The land revenue of certain villages is collected for the municipality of the Assigned Tract by the Amildar of Bangalore under the Deputy Commissioner of the District. It was Rs. 3,607 in 1881-82 and Rs. 3,693 in 1882-83. The village establishment should be charged to the Tract.

6. The next important item of revenue in the Assigned Tract is that from general and court fees stamps. The *discount paid to the vendors of general stamps is chargeable to the Tract and also the cost of the stamps which are supplied by the Superintendent of Stamps, Madras, has to be added.

	1881-82	1882-83.
*Discount on general stamps	485	547.
Cost of general stamps	170	230.
Do. of Court fee labels	27	22.

7. It remains to consider what share of the general supervision exercised over the Assigned Tract by the Mysore authorities, other than the Deputy Commissioner, should be charged to its revenues. They are as follows, with the annual cost.

	1881-82	1882-83.
The Chief Judge's Court	65,110	64,087.
Educational Secretary and Establisment	15,200	12,700.
Comptroller's Office	25,300	25,309.
Inspector General of Registration	4,819	5,088.
Principal Medical Officer and Establishment	14,393	14,383.

It would be convenient to charge a percentage of these establishments to the Assigned Tract say 1/20th or 5 per cent of the cost in each case.

8. The printing done at the Mysore Government Press and stationery supplied to the several offices of the Assiged Tract can be charged without difficulty at the actual cost. The maintenance of prisoners in the Central or District Jail has also to be charged at the average rate per man.

9. On receiving the Dewan's instructions on the above points, I propose submitting a supplemental account for the years 1881-82 and 1882-83 showing the items which it may be determined to charge against the Assigned Tract.

10. It has not hitherto been considered necessary to make any charges on account of the heads remarked upon in paras 3 to 7 of this letter, the revenue of the Assigned Tract minus the special charges incurred on its account having been regarded by this office as belonging to the Mysore State, as according to the terms of the Instrument of Transfer and other published documents, it is provided that His Highness' Government is only required to assign land to the exclusive management of the British Government "*free of charges*". The language used in the last † Notification of the Government of India on the subject dated 7th August 1883 is to the same effect, and seems to show that the Mysore Government undertook to meet all the civil charges of the Assigned Tract but not to surrender the revenue raised in it.

† Government of India Notification No. 2252 I dated 7th August 1883. (Mysore Gazette, Part II, Page 335).

Whereas His Highness The Maharaja of Mysore, by an instrument dated the 25th day of March 1881, assigned free of charges, to the exclusive management of the British Government for the purpose of a Cantonment certain lands, situated within the limits specified and described in a schedule and map annexed to that Instrument, and forming the Civil and Military Station of Bangalore, and whereas by the said Instrument, His Highness the Maharaja of Mysore renounced all jurisdiction in the lands so assigned etc., etc.

Statement of Revenue and Receipts of the Bangalore Civil and Military Station for the years 1881—82, 1882—83.

No.	Heads of Receipts.	1881—82.			1882—83.		
		Rs.	A.	P.	Rs.	A.	P.
1	Land Revenue ...	3,607	2	7	3,695	11	8
	Total Land Revenue ...	3,607	2	7	3,695	11	8
	2. Excise on Spirits and Drugs.						
1	Arrack	1,88,842	7	2	2,23,965	6	3
2	Arrack (Colombo)	...	...	...	724	15	0
3	Beer	10,326	11	10	13,265	10	1
4	Brewery license fees	150	0	0	100	0	0
5	Ganja	1,809	14	9	1,919	11	11
6	Toddy	30,000	8	0	22,957	8	11
7	Opium license fees	337	0	0	494	0	0
	Total Excise ...	2,31,516	9	9	2,63,427	4	2
	3. Stamps.						
1	General stamp papers	16,178	8	0	15,546	8	0
2	Court fees labels	20,868	2	0	23,252	10	0
3	Stamp duty	6	4	6	64	13	0
4	Stamp penalty	88	5	6	189	8	0
5	Receipt stamps	...	...	...	2,469	5	0
6	Transfer stamps	...	...	...	125	0	0
7	Foreign bill stamps	...	...	...	84	1	0
	Total stamps ...	37,141	4	0	41,731	13	0
	4. Registration.						
1	Fees realized by the Registry and Sub-Registry Offices	3,742	10	0	4,840	4	0
	Total Registration ...	3,742	10	0	4,840	4	0
	5. Law and Justice.						
	1. Civil and Session's Judge Court.						
1	Sale proceeds of unclaimed and escheated property	...	...	...	...	...	...
2	Fees, fines and forfeitures	...	....	...	...	...	...
3	Savings and refunds	434	9	0	61	4	0
	Total ...	434	9	0	61	4	0
	Carried over ...	2,76,007	10	4	3,13,695	0	10

No.	Heads of Receipts.	1881—82 Rs.	A.	P.	1882—83 Rs.	A.	P.
	Brought forward.....	2,76,007	10	4	3,13,695	0	10
	2. District Magistrate's Court.						
1	Sale proceeds and unclaimed and escheated property	33	11	10	3	3	2
2	Fees, fines and forfeitures	288	6	1	455	6	3
3	Savings and refunds	31	0	2	5	0	0
	Total.....	358	2	1	463	9	5
	3. Sub-Magistrate's Court.						
1	Sale proceeds of unclaimed and escheated property	54	8	5	105	4	3
2	Fees, fines and forfeitures	1,844	12	0	1,282	8	7
3	Savings and refunds	5	9	9	...	...	...
	Total.....	1,904	14	2	1,387	12	10
	Total Law and Justice.....	2,692	9	3	1,912	10	3
	6. Police.						
1	Savings and refunds	51	0	0	1	0	0
	Total Police.....	51	0	0	1	0	0
	7. Medical.						
1	Miscellaneous receipts	87	9	3	6	9	7
	Total Medical.....	87	9	3	6	9	7
	8. Public Debt.						
1	Local cess on arrack	12,510	11	0	13,310	9	5
2	Local cess on beer	679	7	3	835	8	5
3	Local cess on ganja	119	4	7	119	4	9
4	Local cess on toddy	1,875	0	0	1,434	13	6
	Total Public Debt.....	15,184	6	10	15,700	4	1
	Grand Total of Receipts.....	2,94,023	3	8	3,31,315	8	9

W. HUDSON,
Comptroller.

Statement of Expenditure of the Bangalore Civil and Military Station for the years 1881-82 and 1882-83.

No.	Heads of Disbursement.	1881-82. Rs.	A.	P.	1882-83. Rs.	A.	P.
	1. Refunds.						
1	Refund of Court Fees	18	0	0	...	...	...
2	Refund of Criminal Fines	113	3	0	...	...	...
3	Refund of Registration Fees	47	2	0	214	4	0
	Total Refunds ...	178	5	0	214	4	0
	2. Stamps.						
1	Salaried Stamp Vendor	330	0	0	360	0	0
	Total Stamps ...	330	0	0	360	0	0
	3. Registration.						
1	Pay of Sub-Registrar	615	5	2	840	0	0
2	Pay of Establishment	365	0	0	419	8	0
3	Contingencies	12	0	0	14	0	0
4	Office rent	...	...	...	91	9	10
	Total Registration ...	1,012	5	2	1,365	1	10
	4. Administration.						
1	Personal allowance to Subordinate Officials	30	0	0	145	7	9
	Total Administration ...	30	0	0	145	7	9
	5. Law and Justice.						
	Civil and Session Judges Court.						
1	Pay of Officer	10,866	10	8	14,316	2	1
2	Pay of Court fixed Establishment	5,945	2	7	6,747	10	9
3	Pay of Process Service Establishment	935	10	9	952	9	5
4	Court Contingencies	85	6	4	218	4	7
5	Office furniture	875	8	0	198	0	0
6	Office rent	...	...	...	1,095	12	11
7	Temporary Establishment (Pay of Sweeper)	...	...	...	35	0	0
	Total ...	18,708	8	4	23,563	7	9
	District Magistrate's Court.						
1	Pay of Officer	5,874	0	0	9,378	5	0
2	Pay of Court Fixed Establishment	2,655	6	11	3,011	12	3
3	Court Contingencies	189	14	2	159	13	9
4	Office Rent	...	...	...	440	0	0
5	Office Furniture	...	...	...	154	8	0
6	Miscellaneous charges	...	...	...	57	12	0
	Total ...	8,718	15	1	13,197	3	0
	Second Magistrate's Court.						
1	Pay of Officer	3,300	0	0	3,600	0	0
2	Pay of Court Establishment	2,089	0	6	2,196	0	0
3	Court contingencies	198	4	3	249	8	1
	Total ...	5,587	4	9	6,045	8	1
	Fees to Government Prosecutor for conducting cases in Courts of the Civil and Military Station	544	0	0	594	0	0
	Total Law and Justice ...	33,558	12	2	43,400	2	10
	6. Police.						
1	Pay of Superintendent	5,522	9	3	6 000	0	0
2	Pay of Office Establishment	839	5	4	3 344	13	11
3	Pay of Executive Force	24,935	11	7	25,787	6	0
4	Contingencies	461	1	8	820	4	9
5	Charges on account of secret service	178	15	0	38	7	3
6	Reward for good service	6	10	8	...	...	...
7	Clothing and equipment	2,767	6	6	2,955	15	5
8	Construction and repairs to buildings	2,334	0	4	2,075	2	1
9	Office furniture	155	0	0	44	11	4
10	Office rent	...	...	...	208	6	2
	Total Police ...	37,200	12	4	41,225	2	11
	7. Education.						
1	Grants in aid to schools	22,549	8	0	25,340	2	1
2	Contribution towards the debt of Bishop Cottons School building	322	6	2	578	2	10
	Total Education ...	22,871	14	2	25,918	4	11
	8. Medical.						
1	Allowance to Surgeon in charge Bowring Civil Hospital ...	2,750	0	0	1,250	0	0
2	Pay and allowances of Apothecaries	5,170	0	0	5,640	0	0
3	Pay of Hospital Assistants	2,336	0	0	1,440	0	0
4	Pay of servants	1,804	0	0	1,968	0	0
5	Diet to patients	4,245	3	2	3,825	4	2
6	Contingencies including country medicines	2,155	4	3	2,123	4	3
7	Repairs to buildings	335	12	2	928	13	11
8	Fee to Chemical Examiner	...	...	...	125	0	0
9	Travelling allowances	5	4	0	3	6	0
	Total Medical ...	18,801	7	7	17,303	12	4
	Carried forward ...	1,13,988	8	5	1,29,952	4	7

Statement of Expenditure of the Bangalore Civil and Military Station for the years 1881-82 and 1882-83.

Continued.

No.	Heads of Disbursement.	1881-82. Rs.	A.	P.	1882-83. Rs.	A.	P.
	Brought forward ...	1,13,988	8	5	1,29,932	4	7
	9. STATIONERY AND PRINTING.						
1	Printing License Forms	...	...	...	12	0	0
	Total Printing	...	...	...	12	0	0
	10. CIVIL FURLO' AND ABSENTEE ALLOWANCES.						
1	Furlo' allowance to Colonel R. A. Cole, Officiating Civil and Sessions Judge	2,510	5	4	...	...	...
	Total furl'o allowances ...	2,510	5	4	...	...	...
	11. CHARITABLE ALLOWANCES.						
1	Grant to Friend-in-need Society	4,950	0	0	5,400	0	0
2	Gratuities	...	...	...	36	8	11
	Total Charitable allowances ...	4,950	0	0	5,436	8	11
	MISCELLANEOUS.						
1	Grant to Municipality for the maintenance and repair of suburban roads	5,025	0	0	5,025	0	0
2	Government grant to the Mayo Town Hall	...	...	...	6,140	2	5
3	Repairs to the Residency Bungalow, Bangalore ...	...	...	...	1,735	0	7
4	Cost of maintenance of Lunatics	...	...	...	777	14	2
5	Repairing road leading to Post Office	...	...	...	103	0	0
6	Minor construction and repairs to Civil buildings ...	...	...	...	285	0	0
7	Cost of boundary stones for defining the limits of Civil and Military Station	219	0	0	...	...	...
8	Books purchased under Acts 20 and 25 of 1847 and 1867 by District Magistrate	24	7	0	78	6	9
9	Advertising charges	...	...	...	33	3	0
	Total Miscellaneous ...	5,268	7	0	14,177	10	11
	Grand Total Disbursements ...	1,26,712	4	9	1,49,558	8	5

Surplus—1,67,310-14-11—1,81,757-0-4=3,49,067-15-3.

W. HUDSON,
Comptroller.

Answered by D. O. dated 3—1—84.

J. B. L.

Bangalore,
2nd January 1884.

My dear Sir,

I have just now received a note from Col. Le Messurier in which he refers to my demi-official to you of the 16th December on financial matters and the surplus question, and fears that my letter "may eventually pass as a printed record into the Blue-book." I did not mean to impute any fault to Col. Le Messurier but only meant that his statements about our finances were in some particulars incorrect owing to his having had no access to full information on the subject.

If you propose to make any use of my letter, I would thank you to expunge para. 4 relating to Col. Le Messurier's memo., as irrelevant to the subject in hand.

I am putting together a few further thoughts on the surplus question and will write again tomorrow.

Yours very sincerely,
K. Sheshadri Iyer.

J. B. Lyall Esqr.,
&c. &c. &c.

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Bangalore, 3rd January 1884.

My dear Dewan,

I have no intention of sending up your demi-official of the 16th ultimo officially or demi-officially so Colonel Le Messurier need not fear that the remark in it regarding his note will get into the Blue-books.

I hope you will be able, as you propose, to give me sometime this month a copy of the complete memo. on the finances of the Province, past, present and future which you are composing.

With such a memo. as a basis I should be able and willing to address the Government of India with reference to the questions of the impending increase to subsidy and of the surplus revenue of the Assigned Tract.

On the latter question my present view is as you know widely different from that expressed by Mr. Hudson in the letter enclosed with your D. O. and in your letter itself, and if my view is right, I apprehend that the Government of India might be reasonably offended by the assumptions contained in your letter and Mr. Hudson's, if those assumptions were deliberately made in a letter intended for the perusal of the Government of India. For example the assumption that the words "free of charge" when used with reference to land assigned naturally imply that the surplus revenue after payment of charges is reserved to the assignor, seems to me a most patently untenable assumption; Seringapatam with its revenues was not formerly made over free of charge to Mysore as Mysore paid rent for it. If however it had been made over "free of charge" the whole revenue would have gone to Mysore just the same. Again the assumption, that the Government of India has been pleased to recognise that Mysore is entitled to the surplus revenue, seems to me quite untenable and contrary to the true meaning of the letters of the Government of India so far as I have seen them. It seems clear that the Government of India has all along claimed the surplus as its due in consequence of the assignment, and has refused to waive the claim. But it has implied that it had no intention or expectation of making a profit out of the surplus revenue of the Assigned Tract and that therefore, if experience shows that there is a considerable regular surplus, it will allow for it in raising the subsidy. The Government of India might reasonably be indignant at this indication of their intention being assumed to amount to an admission that Mysore can claim the surplus as of right. What they mean is that when they fixed the subsidy they regarded it broadly as the maximum tribute to be taken and that they had no intention of indirectly increasing the amount still more by securing a large surplus in the Assigned Tract. Therefore though the revenue of the Assigned Tract must belong to the Government of India, they will allow for the surplus (if certain and considerable) in raising the subsidy when the time for raising it comes. This as I read it is the plain meaning of the correspondence, and it seems to me that it would be an insult to the intelligence of the Foreign Office to ask them to take another view. It would not be wise for the Durbar to advance arguments of a far-fetched nature the necessity of which might appear questionable.. If however you think you can show me correspondence which I have not seen, which supports your view that the surplus is admitted to belong of right to Mysore, or was all along intended to go to Mysore, I shall be happy to read and consider it. But you should show it to me quickly or the matter may very probably be further complicated by the receipt of some new order from the Government of India. On the other hand if on re-consideration you admit that my view is correct, but wish to ask the Government of India as a favor to treat the surplus revenue as part and parcel of the increase of subsidy postponed for five years, then in my opinion you had better make that request officially at once in answer to my letter and Mr. Sandford's asking you to pay over the surplus to the Resident's Treasury. Such a request can be based upon the present state of the finances, and upon the argument that in fixing the subsidy arrangements the revenue of Mysore must have been taken at the whole revenue including that of the Civil and Military Station and that therefore the promise to allow for it in raising the subsidy was only fair; and that further, this being allowed then for the same reasons which made it advisable to postpone taking

any increase of subsidy for five years, no part of the surplus should be taken in the same period. If you decide to put the matter on this basis, and to address me accordingly I think I could strongly support such a view of the case. If you advance arguments which seem to me untenable I shall of course be obliged to give my opinion of them and to say that if the question is argued as one of right or title then the surplus ought to be paid over at once.

It is only the largeness of the surplus which raises the question; if it was a surplus of a few thousand rupees, it would never have occurred to the Durbar to claim it or to the Government of India to make allowance for it. The unexpected large amount of the surplus makes it fair and proper to ask the Government of India not to stand upon its strict rights.

P. S. If the question is settled in the way suggested above I expect that the Government of India will distinctly give warning that at the end of the 5 years the surplus will begin to be taken, whether the subsidy is then otherwise raised or not. But thereafter they would I think be quite ready to admit all such charges for share of cost of establishment, etc., as are suggested by Mr. Hudson in his letter, and if it was proposed to them I think they would also be ready to admit such charges as part cost of keeping up the Cubbon Park, the Lal Bagh, etc. to be proper charges against the surplus. Fixed lumpsums might be charged on their accounts against the surplus leaving the entire control of the parks, garden, etc. with the Durbar as at present.

9th January 1884.

My dear Dewan,

With reference to our conversation of yesterday on the question relating to the payment over of the C. & M. Station surplus, please read the precis of correspondence and note which I enclose. I made it yesterday after our interview, and in making it I found out a fact which I did not know before, viz, that the form of instrument of assignment used on 5th April 1881 was substituted for the form appended to Sir J. Gordon's letter of 5th March 1881 by order from the Government of India. The order was probably by telegram, and is not in the file, but Sir James states the fact incidentally but expressly in a subsequent letter in referring to the omission of notice of the Madras railway lands in the form used.

Please note that the form proposed by Sir J. Gordon on March 5 gave the possession of the revenue to the British Government, but provided* that for the surplus, if considerable, allowance should be made by deduction from annual subsidy demand. You cannot in your letter make with any propriety any demand beyond this, for this is the most Sir J. Gordon intended to ask for, and H. H. the Maharaja must be understood to have assented to this at least, in signing the instrument. But as it happened, the Government of India did not agree to this clause in the proposed form, and the form they substituted omitted it. I think you will agree that in signing the substituted form, His Highness must be held to have assented to the assignment with or without allowance for surplus in the subsidy, other than the allowance in the enhanced subsidy promised by the Government of India in January 1881. All you can properly do, therefore, in my opinion is to base your question upon Sir J. Gordon's letter of March 5, pointing out that he proposed that allowance should be made in the existing subsidy, not in enhanced subsidy only, and giving reasons as in my former note to yourself for the reasonableness of this concession. Even this cannot, in my opinion, be claimed as of right in face of the execution of the instrument after the clause, as to surplus by Sir J. Gordon, had been expressly cut out by order of the Government of India.

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* My file shows that you drafted this form yourself: also that Sir J. Gordon sent copy separately to the Foreign Secretary, and asked him to telegraph whether it was approved or not.

As to the interpretation of the instrument, we agreed that the question does not depend upon the meaning a lawyer would put on it. But I told you that in my opinion it clearly gave nothing to the Durbar. I have to-day seen some papers connected with the drafting of the sannad which prove what the words "renounce exercise of all jurisdiction" meant in Sir J. Gordon's opinion. In the draft sannad the words "renounce all jurisdiction" occurred. On this Sir J. Gordon noted that he thought the words "the exercise of" should be interpolated, as "renouncing all jurisdiction" seemed tantamount to renouncing sovereignty and an absolute transfer of sovereignty was not intended.

I want you to understand that, unless this question is treated by the Durbar with perfect sincerity and propriety, I apprehend that the Government of India will be annoyed both with the Durbar and with this office which will be held to have bungled in it. If, therefore, you go outside what seems to me to be fair and proper argument in the case, I shall hold myself at liberty to say what I like without reference to what I have said to you in conversation, and to recommend nothing more than I think the orders of the Government of India strictly warrant. You will see from my note and precis that I am myself convinced that the Government of India failed to understand the distinction between Sir J. Gordon's proposal of 5th March 1881, and their own order of 24th January 1881, and that the ambiguity of their order of 27th July 1882 is due to such failure, and not to any intention of theirs of reconsidering the order of 24th January 1881.

I may add that I see from a note of the Foriegn Secretary on the draft sannad that Morar Cantonment is assigned as British territory, and that Secunderabad is not assigned at all, but merely fixed by treaty as a place where the subsidiary force is to be located. You will get nothing by arguing from Secunderabad. In fact, as I said before, you cannot properly go any way beyond Sir J. Gordon's proposal of 5th March, and can only ask for that as distinct from the Government of India's order of 24th January 1881 not as due by agreement, but only as an equitable concession.

I am,
Yours truly,
J. B. LYALL.

Please return me this letter and the precis which I enclose, by to-morrow morning at latest as I have kept no copies.

Bangalore, January 9th, 1884.

My dear Durand,

In a demi-official letter of the 1st November Grant asked me to reply quickly to your office letter No. 3193 I. of the 24th October last. I sent off a reply yesterday. In the same demi-official letter Grant referred to a letter of mine received by him on the 15th October on the subject of the Residency Surgeon's charge allowance for the Bowring Hospital. At the end of that letter I referred to the surplus revenue of the Assigned Tract (i. e. the Civil and Military Station) and expressed certain opinions. Soon after writing that letter to Grant, I, after studying the correspondence again, and coming to a clearer understanding of it, wrote officially to the Dewan requesting that the surplus might be paid over to the Resident's Treasury, as soon as it might be convenient to the Durbar. I have latterly been pressing the Dewan for a reply, and have found him much disposed to contest the point, on grounds, which are most clearly untenable and which the Durbar could not in my opinion use with propriety or even with sincerity. I think however that the Durbar can give good reasons for asking, not as of right but as an equitable concession, that the surplus revenue of the Civil and Military Station shall be treated as part and parcel of the enhanced subsidy during the five years for which enhancement is postponed, and that therefore credit shall be given for the amount in subsidy payments. If I can induce the Durbar, as I expect, to ask for nothing more than this I shall support the request, and I think I shall be

able to give good and sufficient reasons for so doing. In that case it will not be necessary for the Durbar to pay over the accumulated surplus, which they would also find some difficulty in doing. I venture to suggest therefore that no order to pay over the surplus need be issued from your office till you hear from me again, which will be very soon.

There has I see been a misunderstanding between the Foreign Office and this office which has led to a belief in this office and in that of the Dewan that the point whether the surplus was to be treated as Imperial revenue or not was still undecided. The orders of the Government of India in your office No. 92 I. P. of the 24th January 1881 contemplate an allowance being made for the surplus revenue of the Assigned Tract in the calculation of the subsidy (by which I understand is meant the enhanced subsidy deferred for 5 years), and this Mysore could have fairly demanded, as of right. But Sir J. Gordon in his reply No. 8287—144 of March 5th 1881 proposed that the allowance should be made *in payment* of the subsidy (that is the subsidy for the time being enhanced or not enhanced.) This distinction does not seem to have been clearly understood in the Foreign Office, and consequently in your reply No. 1093 of 7th June 1881 no reference was made to the question, and when the surplus question came up again, on a reference by the Comptroller, Mysore, before Mr. Sandford, Offg. Resident, in September 1881, Mr. Cuningham noted that the question had been referred to the Government of India and remained unanswered. Thereupon Mr. Sandford wrote his No. 1526—G. 127 of the 20th September 1881 to your office, in which he intended among other things to draw your attention again to the subject, but he did not refer to it clearly, and consequently your office reply No. 324 G. F. of 27th October 1881 again said nothing about it; consequently Sir J. Gordon in replying to your letter in his No. 2337—240 of the 6th January 1882 wrote that "the Government of India have not given final instructions either on the disposal of the surplus revenue of the Assigned Tract." The reply to this was contained in your office No. 206 G of 27th July 1882 to Mr. Sandford (now again Offg. Resident) in which you said that there was no immediate necessity for passing orders on the point, and referred to your previous letter of 24th January 1881.

There was of course no immediate necessity if the question was one of merely *calculating* the amount to be taken after 5 years when the subsidy became liable to enhancement, but this was not the question put by Sir James. Owing to the ambiguous wording of this order, and owing to the orders sent to the Comptroller and Accountant General by Mr. Sandford and Sir James implying that the question was under reference, an impression has prevailed in all the local offices concerned that the question was pending decision before the Government of India, and I myself at first understood that such was the fact.

The present Dewan was not in office when the misunderstanding commenced, and did not know all that had passed. Hence he and other Mysore officials had come to hope for a decision which would admit that the revenue belonged to Mysore subject to payment of charges, and as the money was allowed to remain in their treasury they imagined that their position was growing stronger with the lapse of time. When therefore I lately began to press the Dewan to pay over he began to take high ground, and to attempt to argue that by the terms of the instrument of transfer the surplus belongs to Mysore, and that the Government of India had admitted the fact in its order of the 24th January 1881, only objecting to an annual rendering of account, etc. These assumptions are patently untenable and even insincere, and could not have been advanced by the Durbar with any propriety, but I have had considerable difficulty in pursuading him to take a proper view of the question. He had consulted some of his English friends who being imperfectly informed of the facts thought his case was a good one.

I think I have at last convinced him of the true state of the case, and that it will be both foolish and improper for the Durbar to attempt to put any other complexion upon it. He promises to address me officially on the subject at once, and I shall then address you regarding it.

If I can show that the retention by Mysore of the surplus for the 5 years during which all enhancement of subsidy is postponed can be fairly asked for as an equitable concession, I hope that the Government of India will be ready to grant it with reference to the present financial condition of Mysore. For there is no doubt that in spite of any large reduction of establishment and greatly curtailed outlay on ordinary public works, the State has had great difficulty in making both ends meet, and both last year and the present year would have, or will be, years of small deficits, if the surplus revenue of the Assigned Tract is deducted from the credit side of the accounts.

This is due mainly to expenditure in making railways, and in part to extraordinary expenses connected with the rendition. The problem of finding money to carry on the railway extention necessary for famine protection is a very difficult one. Again, if the durbar is made to pay over the surplus at once, it will be necessary to pay the durbar with retrospective effect certain sums which it will then claim for work done or assistance given by its excise and revenue establishment, for cost of prisoners from the Civil and Military Station kept in its jail, and for the supervision of the courts, schools, and offices of the C. & M. Station exercised hitherto by certain Heads of Departments of the Mysore Government such as the Chief Judge, the Educational Secretary, the Comptroller of Accounts and the Inspector General of Registration. If the surplus is left to the Durbar till March 1886 none of these charges will be made, and in the interval, arrangements can be made whereby the officers of the C. & M. Station will take over from the officers of the Durbar a large part of this work, leaving them only certain work which they can do best and with advantage both to our Government and to the Durbar and for such work to be left in their hands annual charges payable to the Durbar can be adjusted.

I am, &c.,
(Signed) J. B. Lyall.

To
H. M. Durand, Esq., C. S. I.,
Officiating Foreign Secretary.

Calcutta,
The 29th January 1884.

My dear Mr. Lyall,

Your demi-official letter to Mr.Grant, undated but received in the Foreign Office on the 15th October last, seems to have remained without a specific answer on the question regarding the Residency Surgeon at Bangalore and his allowances. The question, taken up at the end of this letter, about the ultimate disposal of the surplus revenues of the Bangalore Assigned Tract will be dealt with separately in connection with your letter of the 9th January to me.

The former question seems to have been considerably confused and misunderstood chiefly owing to the imperfect information supplied to this office in regard to the duties and the status of the institutions to be superintended by the surgeon.

It appears that the surgeon's duties are as follows:—

(1) Medical charge of the Residency and its Establishments.
(2) Civil Medical charge of the Station.
(3) Duties of Sanitary Adviser to the Municipality of the Civil and Military Station of Bangalore.
(4) Charge of the Bowring Hospital.

It was at first understood that the surgeon also had charge of a medical school attached to the hospital, for the benefit of the Mysore State, but now it seems that he never has had this charge and that the Durbar do not wish to give it to him.

The Government of India have held throughout that the pay of a 2nd class civil surgeon is sufficient for the discharge of the duties numbered 1—4 above, but that an allowance would be admissible for the charge of the medical school.

It was at first believed that the Bowring Hospital was an institution belonging to the Mysore State, but this was afterwards shown to be a mistake and it belongs to the Assigned Tract.

Under all the circumstances, seeing that the surgeon does nothing for Mysore, it would appear that we cannot call on the Durbar to pay anything to the surgeon, and the only possible alternative is to pay the allowance, if it is to be paid, from the Assigned Tract surplus. I understand that you would continue the allowance as for the charge of the hospital, paying it from the surplus revenue but providing that the Municipality should pay it hereafter when its funds are in a condition to bear the charge.

But in the way of this comes the difficulty that the opinion has been held here that the charge of the hospital would not of itself justify the grant of an allowance of Rs. 250 per mensem. Would you wish to raise this question over again, and to press for a reconsideration? If not the only thing to do now is to disallow the allowance for the future, and to meet the charge as far as it has already been drawn under the sanction accorded from the Bangalore surplus revenues. Supposing this to be done it might perhaps be stipulated that if at some future time the work performed by the Residency Surgeon for the Civil and Military Station Municipality were found to be so onerous as to justify an allowance being granted, and if it were also found that the Municipality can afford to pay such an allowance, Government would undertake to consider the matter again. It would probably be difficult to alter the opinion already expressed by the Government of India and that the duties of the surgeon, *without* the Medical school, do not justify a special allowance.

If you agree in regard to this would you kindly send up the matter officially.

Yours sincerely,
Signature illegible.

J. B. Lyall, Esq., &c., &c.

25th April 1884.

My dear Wylie,

It is very difficult to answer the questions which you propound about the memorandum of assignment of Bangalore. Did not my S. 287—P. 144 of 5th March 1881 send a draft memorandum and ask that sanction should be accorded by telegram? Perhaps Sir James wrote a separate D. O. at the time. But my recollection so far as it serves me is that he did ask them to wire sanction: they did not do so or if they wired at all they wired disapproval. The memo could not be signed on the day of installalion as was intended. I have no recollection of the memo coming but looking to the date, 5th April, when H. H. signed it must either have been received by me in Bangalore and sent up to Ooty to Sir James; or he received it there himself, copied it, got H. H's signature and sent it down.

Sir James went up to Ooty on the 31st March that year and I followed on the 9th April.

* * * *

I think that Sir James got the form of memo D. O. at Ooty. He had no office with him; he copied it himself and got H. H's signature to save time. As to telegrams and D. Os. he had a way of bottling them until the matter to which they related had been settled and then he very often did not send them to me at all. He wrote heaps of D. Os. of which no copies were kept.

If I can show that the retention by Mysore of the surplus for the 5 years during which all enhancement of subsidy is postponed can be fairly asked for as an equitable concession, I hope that the Government of India will be ready to grant it with reference to the present financial condition of Mysore. For there is no doubt that in spite of any large reduction of establishment and greatly curtailed outlay on ordinary public works, the State has had great difficulty in making both ends meet, and both last year and the present year would have, or will be, years of small deficits, if the surplus revenue of the Assigned Tract is deducted from the credit side of the accounts.

This is due mainly to expenditure in making railways, and in part to extraordinary expenses connected with the rendition. The problem of finding money to carry on the railway extention necessary for famine protection is a very difficult one. Again, if the durbar is made to pay over the surplus at once, it will be necessary to pay the durbar with retrospective effect certain sums which it will then claim for work done or assistance given by its excise and revenue establishment, for cost of prisoners from the Civil and Military Station kept in its jail, and for the supervision of the courts, schools, and offices of the C. & M. Station exercised hitherto by certain Heads of Departments of the Mysore Government such as the Chief Judge, the Educational Secretary, the Comptroller of Accounts and the Inspector General of Registration. If the surplus is left to the Durbar till March 1886 none of these charges will be made, and in the interval, arrangements can be made whereby the officers of the C. & M. Station will take over from the officers of the Durbar a large part of this work, leaving them only certain work which they can do best and with advantage both to our Government and to the Durbar and for such work to be left in their hands annual charges payable to the Durbar can be adjusted.

I am, &c.,
(Signed) J. B. Lyall.

To
H. M. Durand, Esq., C. S. I.,
Officiating Foreign Secretary.

Calcutta,
The 29th January 1884.

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(4) Charge of the Bowring Hospital.

It was at first understood that the surgeon also had charge of a medical school attached to the hospital, for the benefit of the Mysore State, but now it seems that he never has had this charge and that the Durbar do not wish to give it to him.

I might remember more if I saw the draft memo that was proposed in the letter of 5th March and the one finally signed. A comparison of them might recall circumstances that I have forgotten, but of one thing I am pretty certain the memo of assignment which was executed was prepared in the Foreign Office and not by Gordon.

Yours sincerely,
W. J. CUNNINGHAM.

EXTRACT.

Subsidy Enhancement.

D. O. to Lord Ripon, dated Bangalore, 2nd June 1884.

* * * *

I have lately submitted to the Foreign Office a letter from the Durbar asking that the revenues or surplus revenue of the Civil and Military Station of Bangalore may be declared to be Mysore revenue. The Durbar have been talking of advancing this claim ever since I have been here. I have discouraged it as I have understood from the correspondence that it has been the intention of the British Government to take the revenue with the tract. But the language of the correspondence and the wording of the deed of assignment are to some extent ambiguous and not precise on the point, and I have not received from the Foreign Office officially or demi-officially any expression of opinion to guide me in my conclusions. I presume that the Foreign Office could trace no clear decision on the point sufficient to justify the issue of instructions.

I gather from the correspondence that it was always our intention that the revenue should go with the administration to the British Government, but I imagine that the comparatively large amount of revenue involved was not known at the time this intention was first framed. When it became known the Government of India intimated that they would allow for the surplus in enhancing the subsidy. This however does not satisfy the Durbar, even if the surplus be granted to them for some years till their finances improve, as I have officially recommended ; for they have a strong hope that the subsidy may never be enhanced.

I have thought it right in forwarding the Durbar's letter officially to support what I understand to have been the intention of the Government of India. But I venture to say to Your Excellency that if the revenue of the Assigned Tract is to be British revenue I should like to see the amount of the subsidy entered in the Instrument of Transfer reduced to the old or present actual figure. With reference to the revenue derived from salt sold to Mysore the old subsidy plus the revenue of the Assigned Tract is in my opinion as much as the Government of India ought ever to demand from Mysore. It is I think extremely desirable that if possible the Durbar should know soon what they will really have to pay in future years. The power reserved to raise the subsidy has an irritating and depressing effect.

After receiving the Durbar's letter I spoke to the Maharaja on the subject observing that though I was myself convinced that the British Government had all along undersood that the revenue would go with the administration, I did not know what orders were likely to be passed now that he and his Government had represented that they had all along regarded the question as undecided.

He at once replied, I believe quite sincerely, that he should be very sorry to place the Government of India in a difficulty, that he had truly believed the point to be one not yet finally decided, that if the British Government at Rendition had come to a clear decision or intention in the matter he should not wish to dispute the decision, that the object of the Dubar's letter was merely to obtain the orders of the Government of India, and to put forward arguments for consideration supposing the point to be not yet finally decided as they believed.

* * * *

Confidential.

Simla,
The 26th June 1884.

Assigned Tract Surplus.

My dear Lyall,

The enclosed memorandum, which has been drawn up in the Foreign Office, contains all the information which our records can afford regarding the preparation and acceptance of the agreement for the assignment of Bangalore. As you will see the information is not complete, but there is little room for doubt as to what actually passed upon the subject. Please treat it as strictly confidential.

Yours sincerely,
C. GRANT.

J. B. Lyall, Esqr.,
&c. &c. &c.

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1. In the 17th paragraph of Mr. Cunningham's letter No. C. 2, dated Calcutta, the 17th December 1880, Sir James Gordon suggested that the surplus revenue of the Civil and Military Station of Bangalore (the Assigned Tract) should be annually credited to the Mysore State. The Government of India rejected this proposal, and the following orders on the subject were conveyed to Sir James Gordon (paragraph 6 of No. 92 I. P. dated the 24th January 1881).

"There are reasons of principle against the system of paying over surplus revenue to the Native State. To admit any joint interest between the British Government and the Mysore State in the finances might give rise hereafter to embarrassment, so that it is preferable to treat as imperial all funds raised within the limits of the tract administered by the British Government. If it be found, subsequently, that a considerable surplus of income over expenditure accrues regularly, some allowance may be made, upon an average estimate of this surplus, to the Mysore State in calculating the subsidy payment."

2. In a demi-official letter dated the 2nd March 1881, to Sir Alfred Lyall, Sir James Gordon enclosed the draft of an agreement drafted by him for the assignment of Bangalore. Clause 4 of the agreement stipulated that

"The expenses connected with the administration of the said Civil and Military Station and the lands aforesaid shall be defrayed from the revenues thereof. Any considerable surplus of income over expenditure which may be found regularly to accrue within the lands hereby assigned, may be adjusted by an equivalent deduction from the annual subsidy payable to the British Government by the Mysore State, or in such other manner as may be hereafter agreed on between the British Government and the Maharaja of Mysore."

3. A copy of the same draft agreement was sent to Government officially with Mr. Cunningham's letter of the 5th March 1881. No. 8287 P. 144.

4. Mr. Cunningham's letter dated the 10th May 1881, No. 307 G. 17, forwarded a copy of the memorandum of the assignment of Bangalore actually signed by the Maharaja on the 5th April 1881.

"Under the 9th Article of the Instrument of Transfer of the Mysore State to His Highness the Maharaja of Mysore, the Maharaja hereby assigns (with effect from the date of his accession, viz., 25th March 1881) free of charge, to the exclusive management of the British Government, for the purposes stated in the aforesaid article, all lands situated within the limits specified and described in the schedule and map hereto annexed, and forming the Civil and Military Station of Bangalore. And the Maharaja of Mysore hereby renounces the exercise of all jurisdiction in the lands so assigned. Given under our hand and seal at Ootacamund this fifth day of April 1881."

It will be seen that this memorandum of assignment makes no reference to the disposal of the surplus revenue of the Assigned Tract.

5. There is no correspondence on record in the Foreign Office on this subject between the 5th of March 1881 and the 10th of May 1881. But an office note dated the 27th August 1881, states that the draft agreement received with Sir James Gordon's demi-official letter dated the 2nd March 1881, and subsequently with his official letter dated the 5th March 1881, (No. 8287 P—144) was modified by Sir Alfred Lyall, and the modified copy sent demi-officially to the Chief Commissioner with instructions that it should be signed and submitted officially as a memorandum of the assignment of Bangalore. The accuracy of this statement seems unquestionable, for a comparison of dates, in the Foreign Department files, and an entry in one of the registers shows that Sir Alfred Lyall sent an answer on the 14th March 1881 to Sir James Gordon's demi-official dated the 2nd idem, and it is more than probable that Sir Alfred Lyall's reply enclosed the modified draft of the agreement which was signed by the Maharaja. But no copy of this D. O. letter is to be found in our files and it appears that it cannot be traced in the Resident's Office.

Confidential.

Calcutta,
The 12th December 1884.

My dear Sir,

The Government of India have lately had under consideration Mr. Lyall's official letter No. 458/63 dated 22nd May 1884, and connected correspondence, regarding the disposal of the surplus revenues of the Assigned Tract.

Apart from the question of the necessity or expediency of making over to the Mysore State the whole or any part of such surplus, the examination of the figures, so far as it has been carried hitherto, seems to show, as Mr. Grant explained to Mr. Lyall in his demi-official letter of the 16th October upon railway matters, that after the revenues have been debited with all the charges of administration, &c., which they should properly bear, very little is likely to remain of the apparent surplus.

But the material at the disposal of the Government of India is not sufficient to enable them to make a complete scrutiny of these figures. For this it is necessary to have a detailed statement of all the charges of administering the Assigned Tract, both those which are already debited to the Assigned Tract revenues, and those which are at present borne whether rightly or wrongly by the Imperial Treasury.

Will you kindly have such a statement prepared *confidentially* at your earliest convenience, and forwarded to this office? It should of course include not only the charges entered in the budget estimates which are annually submitted, but also a due proportion of the pay and allowances of the Resident* and his staff, including the Residency Surgeon, contributions to the Municipality, educational assignments, pension payments, and, in fine, all charges which are either directly or indirectly connected with the administration of the Assigned Tract. It would be convenient if this statement were thrown into tabular form, showing the payments which, in your opinion, should be borne by the Assigned Tract revenues and the Imperial Treasury respectively, wherever any charges are properly divisible. The average figures for the 3 financial years 1881-2, 1882-3, and 1883-4, would form the basis of your calculations.

You will remember that the Government of India has consistently repudiated any obligation to pay over these surplus revenues to His Highness' administration, and that unless the examination now in progress proves the surplus to be really considerable, no payment would in any case be made.

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* Who constitutes the chief judicial court for the Assigned Tract, supervises the Municipal arrangements &c., &c.

One point which demands special consideration is whether the whole or a part of the rent* paid for Seringapatam by the Mysore Government until the rendition in 1881, and then abated, should be deducted from the surplus revenues of the Assigned Tract. On this question also the Government of India would be glad to have your opinion. There is little doubt that when the Government decided in 1880 to relinquish this amount, there was no idea of making over any part of the Assigned Tract surplus to Mysore.

I am to take this opportunity of inviting your attention to the incorrect statement at page 3 of the Dewan's speech of the 1st October 1884, where he says "the Mysore Government has been allowed to retain the surplus revenues of the Assigned Tract for the years 1881-2 and 1882-3." No orders to this effect have been issued, and, on the other hand, whatever the ultimate destination of the surplus, there is no intention of repaying to the Durbar any portion of the revenues which may be collected meantime. Probably Mr. Lyall has already pointed out to the Dewan the incorrectness of this portion of his speech.

It is desirable that the question referred to in this letter should be settled without any further avoidable delay, and I am accordingly to ask you to favour me with an early reply. I am to add that you should be very careful not to give the Mysore Government any ground for supposing that if the surplus proves to be considerable, they will receive some payment on account of it. The Government of India wishes to have full details as to the probable amount of the surplus before coming to a decision, but it is by no means to be assumed that a payment will be made if the surplus is large. Probably you will have no necessity to communicate with the Durbar in the matter, and you should take care that no information which is likely to create a false impression leaves your office without your authority. Items of Mysore news which ought not to have been divulged have been noticed of late, more than once, in the columns of the press.

Yours truly,
H. M. DURAND,

To

Colonel Tredway Clarke,
Officiating Resident in Mysore,
Bangalore,

[Demi-official]

Dated Bangalore, 13th January, 1885.

From—Colonel T. Clarke,
To—H. M. Durand, Esq., C. S. I.

I regret that there has been greater delay than I could have wished in complying with the instructions conveyed in your demi-official letter of 12th ultimo. The Christmas holidays intervened soon after its receipt, and some time has been occupied subsquently in scrutinizing and verifying the figures obtained from the Resident's Treasury, by reference to the Mysore Comptroller's Office, where the accounts of the Assigned Tract have been hitherto kept, and this had to be done in such a manner as not to excite attention.

2. I now enclose two statements. (A)—A statement of the receipts and disbursements of the Bangalore Civil and Military Station (or Assigned Tract) budget for the three years from 1881—82 to 1883—84; and (B)—a statement of "Imperial" charges for the same years paid from the Resident's Treasury.

3. From table I of statement (A) it will be noticed that, while the receipts under two heads only, namely excise or spirits &c., and local cesses on sprits, beer, &c., have increased steadily, there have been considerable fluctuations in other large items; and it would be convenient, therefore, to take the average of the three years' receipts, which amounts to Rs. 3,19,390 annually.

*50,000 a year.

4. But as regards the disbursements, it would be preferable, I think, to take the figures for the last year of the series, *viz.*, for 1883-84. The earlier years were a time of transition. The charges exhibit, therefore, great variance, and may be said not to have taken a settled form till 1883-84, in which year the charges under "Medical" for the maintenance of the Bowring Civil Hospital were made over to the Municipality; and in lieu thereof, the Municipality was relieved of the cost of the police force of the Civil and Military Station which it had hitherto borne. Taking the figures for that year accordingly the total charges against the Assigdel Tract revenue amounted to Rs 1,74,437, and deducting this sum from the amount given in the preceding, paragraph, the surplus revenue is found to be Rs. 1,44,953 per annum at present.

5. In statement (B), I have entered all charges now paid out of the Resident's Treasury, and debited to the head "Imperial" and it remains to be considered whether there are any items in this list which might properly be debited to whole or in part to the Assigned Tract budget. I have scrutinized the particulars and find that the large items, *viz.*, Nos. 17 to 21, are strictly "Imperial charges". No. 17 "Ecclesiastical charges" include the pay of Chaplains and establishment, and also a sum of Rs. 2,500 provided for repair of British cemeteries in the Mysore territory. No. 18 comprises wholly the political pension stipulated under the treaty of 1799 to Tippu's family and descendants, and No. 19 consists of miscellaneous charges quite unconnected with Mysore. The only items which, as it appears to me, admit of being assigned apart to the local budget are those bearing Nos. (in statement B) 1 to 4, 6, and 9 to 14. These comprise the pay of the Resident, Assistant Resident, Residency Surgeon, and of their establishments, &c. If one-third of the average for three years be assumed as the proportion of these charges debitable to the Assigned Tract revenue, the amount will be, as shown in statement (B), Rs. 36,075. The one-third quota is not perhaps a very precise estimate of the share of the Resident's duties assignable to the Civil and Military Station, but it is a fair approximation and any less proportion would reduce the amount to an insignificant sum. If it be decided, however, to allot any specific portion of the pay of the Resident and his staff as payable otherwise than from Imperial revenues, the one-third quota may be accepted, thus reducing the surplus revenue amount to Rs. 1,08,878.

6. My opinion is called for as to the manner in which the relinquishment of Seringapatam and its revenue should be dealt with in connection with the subject. I may remark, as a fact which has some bearing on the determination of the question probably, that although the rent of Rs. 50,000 per annum was paid to the British Government by the Mysore State for some 50 years prior to the cession, the revenue derived from the island fell much short of that sum. Indeed, I find on reference to the old native accounts, which will be found tabulated in the appendix attached to the Finance chapter of the Mysore Administration Report for 1872-73 (page 13), that the receipts never reached Rs. 30,000 and for many years later averaged about Rs. 15,000 or Rs. 20,000 a year. I do not imagine that the intention of Government to set off the rent of Serigapatam against the revenue of the Assigned Tract would be demurred to by the Mysore Government if they were made acquainted with such intention, but the fact I have stated is one which might, I think, be held deserving of consideration, in arriving at a decision on the point. I may add that, on reference to the accounts of the revenue of Seringapatam for the years subsequent to 1861—62, which have this moment been furnished to me (confidentially) by the Mysore Comptroller, I find that in the last year of the lease, *viz.*, 1880—81, the amount realized was Rs. 21,184; and that during the 20 years which preceded that year, the realizations ranged from a maximum of Rs. 29,993 (in 1863-64) to a minimum of Rs. 18,111 (in 1874—75).

7. Whatever may be the view taken on this subject, it will be evident that the average annual surplus, ultimately available for disposal, will be somewhat less than one lakh of rupees, and against this, must be placed for several years to come, the expenditure to be incurred in erecting the jail and other offices which it is in contemplation to build within the Civil and Military Station, and which will presumbly be chargeable to the Assigned Tract revenue.

8. I have noted your remarks relative to the statement at page 3 of the Dewan's speech of 1st October last; and having now learnt from Mr. Lyall that he had no communication with the Dewan on the subject before leaving, I shall take an early opportunity to point out at a personal interview, the inaccuracy referred to. The mistake apparently arose from the absence of any express orders for the transfer of the surplus revenue, the accounts of which were being kept in the Mysore Account Department, for the years 1881—82 and 1882—83.

(A)

Statement showing Receipts and Disbursements of the Assigned Tract (Bangalore Civil and Military Station) for 1881-82, 1882-83 and 1883-84.

TABLE I.

No.	HEADS OF RECEIPTS.	ACTUALS. 1881-82.	1882-83.	1883-84.	REMARKS.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	Land Revenue	3,607 2 7	3,695 11 8	3,664 8 3	
2	Excise on Spirits and Drugs ...	2,81,516 9 9	2,63,427 4 2	2,71,118 9 10	
3	Stamps	37,141 4 0	41,731 13 0	34,796 12 0	
4	Registration	3,742 10 0	4,840 4 0	4,713 2 4	
5	Law and Justice	2,692 9 3	1,912 10 3	1,526 1 1	
6	Police	51 0 0	1 0 0	42 0 0	
7	Medical	87 9 3	6 9 7	...	
8	Local cesses on Spirits, Beer and Ganja	15,184 6 10	15,700 4 1	16,976 1 2	Rs. A. P.
	Total Receipts ...	2,94,023 3 8	3,31,315 8 9	3,32,832 2 8	Average Receipts 3,19,390 15 0
	Total Disbursements ...	(a) 1,34,378 7 2	(b) 1,58,730 10 7	(c) 1,74,437 12 6	Deduct (c) ... 1,74,437 12 6
	Surplus receipts ...	1,59,644 12 6	1,72,584 14 2	1,58,394 6 2	Surplus ... 1,44,953 2 6

TABLE II.

No.	HEADS OF DISBURSEMENTS.	ACTUALS. 1881-82.	1882-83.	1883-84.	REMARKS.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	Land Revenue transferred to Municipality of Bangalore.	3,559 1 9	3,172 2 2	3,559 1 9	
2	Refunds of Court fees, fines, &c. ...	178 5 0	214 4 0	1,133 8 0	
3	Stamps	330 0 0	360 0 0	867 2 4	
4	Registration	1,012 5 2	1,365 1 10	1,514 1 5	
5	Administration. Personal allowance to clerks, &c.	30 0 0	145 7 9	...	
6	Europe Stationery and Printing charges	...	12 0 0	4,133 0 4	
7	Law and Justice	33,558 12 2	43,400 2 10	43,595 9 10	
8	Police	37,200 12 4	41,225 2 11	60,704 14 6	
9	Education. Grants-in-aid to schools, &c.	22,871 14 2	25,918 4 11	28,518 8 0	
10	Medical	16,801 7 7	17,303 12 4	75 0 0	
11	Furlough and Absentee allowances ...	2,510 5 4	...	...	
12	Charitable grants, &c.	4,950 0 0	5,436 8 11	5,426 13 2	
	Miscellaneous.				
13	Grant to Municipality for maintenance of roads.	5,025 0 0	5,025 0 0	5,025 0 0	
14	Grant to Mayo Hall	...	6,140 2 5	5,000 0 0	
15	Repairs to Residency	...	1,735 0 7	3,666 5 11	
16	Cost of maintaining lunatics ...	...	777 14 2	408 4 3	
17	Contribution to repairs of Post Office..	...	...	1,947 10 8	
18	Minor construction and repairs ...	...	388 0 0	289 13 1	
19	Cost of boundary stones	219 0 0	...	...	
20	Erecting compound wall to R. C. cemetery at Blackpelli.	...	...	814 14 3	
21	Books and advertising charges ...	24 7 0	111 9 9	258 1 0	
22	Improvements to St. Joseph's College.	...	...	1,500 0 0	
23	Cost of prisoners	*4,107 0 8	6,000 0 0	6,000 0 0	
		1,34,378 7 2	1,58,730 10 7	1,74,437 12 6	

*These sums are not the actuals for *each* year, but represent the allotment of a lump sum of Rs. 16,107-0-8, which was paid to Mysore in 1884 for prisoners belonging to the Civil and Military Station, incarcerated in the Central Jail from 1st April 1881 to 31st December 1883.

(B)

Statement showing "Imperial" charges paid from the Resident's Treasury, Bangalore, for the years 1881-82, 1882-83 and 1883-84.

No.	Heads of Charge.	1881-82.	1882-83.	1883-84.	Amount of 1/3rd of the average of three years.	Remarks.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	Pay of the Resident and Chief Commissioner of Coorg, &c.	60,780 0 0	48,774 0 0	51,565 0 0	17,896 0 0	
2	Pay of the Assistant Resident and Secretary for Coorg.	16,635 0 0	14,594 0 0	12,312 0 0	4,838 0 0	
3	Pay of the Resident's establishment...	17,142 0 0	12,794 0 0	13,498 0 0	4,826 0 0	
4	Office contingencies	3,688 0 0	14,070 0 0	3,826 0 0	2,398 0 0	
5	Travelling allowances of Resident, Assistant Resident, and establishments.	1,466 0 0	228 0 0	3,012 0 0	...	
6	Office rent	345 0 0	1,370 0 0	1,320 0 0	440 0 0	
7	Temporary Record establishment ...	...	192 0 0	...	...	
8	Pay of Aide-de-Camp	903 0 0	...	...	...	
9	Pay of Residency Surgeon ...	6,050 0 0	6,600 0 0	6,997 0 0	2,183 0 0	
10	,, ,, establishment ...	353 0 0	240 0 0	360 0 0	106 0 0	
11	Office contingencies of Residency Surgeon.	12 0 0	...	114 0 0	38 0 0	
12	Allowance to Treasury Officer ...	1,000 0 0	1,177 0 0	1,200 0 0	400 0 0	
13	Pay of Treasury establishment ...	7,955 0 0	6,872 0 0	6,507 0 0	2,315 0 0	
14	Treasury Office contingencies ...	1,511 0 0	2,906 0 0	1,300 0 0	635 0 0	
15	Cost of Building Treasury room ...	...	...	671 0 0	...	
16	,, ,, latrine	...	155 0 0	...	...	
17	Ecclesiastical charges	51,783 0 0	50,016 0 0	55,239 0 0	...	
18	Political pensions	27,677 0 0	14,586 0 0	12,815 0 0	...	
19	Sundry other charges	11,608 0 0	8,824 0 0	16,323 0 0	...	
20	Civil pensions	43,599 0 0	49,765 0 0	61,608 0 0	...	
21	Payments to officers on leave at Bangalore.	8,481 0 0	10,636 0 0	5,152 0 0	...	
	Total ...	...	...	...	36,075 0 0	

The 3rd January 1885.

(Sd.) T. Clarke, *Colonel,*
Officiating Resident in Mysore.

October 2nd, 1889.

My Dear Chesney,

In May last, I submitted to the Military Department a scheme for the water supply of Bangalore, but I have heard nothing more about it, though I have since made proposals D. O. to Durand which will obviate the necessity of borrowing from the Government of India as I proposed. I have found some one else to lend the money. However with reference to this water supply scheme I should like you to read the account given in para. 4 of the enclosed note on the external liabilities of Mysore of the surplus revenue of the Assigned Tract, *i. e.*, the Civil and Military Station of Bangalore.

You will notice that the Government of India has come to no definite decision as regards the disposal of the surplus, whether it is to be finally made over to Mysore or to form part of ordinary imperial revenues. For the present the question remains to be settled in concurrence with that of the enhanced Mysore subsidy also mentioned in the enclosed note.

Meanwhile a surplus has grown up since the 1st April 1884 of more than 5 lakhs, and we can reckon on 6 to 10 lakhs more before the enhanced subsidy is due. Now it seems to me that whether it is settled to hold fast to this surplus or to make it over to the Mysore Government the Military Department has a strong claim on it. The Assigned Tract, that is the Civil and Military Station, was assigned to us distinctly for the purposes of a Military Cantonment. The revenue is derived from what would in other places be a large sudder bazaar, and the garrison and its followers have a legitimate claim on the money.

Yet the C. and M. Station is being starved either to diminish a subsidy which the Mysore Government can well afford to pay or to contribute a lakh or so a year to the Imperial exchequer, which has a very dubious right to it. The Mysore Government will be only too glad to see this money spent locally. They do not grudge it to the C. and M. Station or the troops in the least but to the Imperial exchequer.

The first necessity of Bangalore Cantonment is good water. Without it its utility as a Station for troops is distinctly impaired. On what better object could the surplus revenue be expended than in providing a good water supply for the troops and people? The neighbouring town of Bangalore (under the Mysore Government) is to have a free water supply as it already has many advantages denied by our penurious economy of its revenues to the C. and M. Station. Would it be fair to make the people of the tract assigned to us pay heavily for a necessity of life supplied greater in that part of Bangalore administered by the native Government?

The immediate effect on the military budget of providing the 7 or 8 lakhs required for the water supply out of the surplus revenues of the C. and M. Station instead of borrowing the money as I proposed would be as follows:—

The present inferior water supply costs you for the troops 27,500 per annum

Under my scheme you would have to pay 30—35,000 per annum for an improved supply.

If the initial cost of the water supply were borne by the revenues of the C. and M. Station you would only have to pay half the cost of upkeep and distribution about 10,000 rupees, saving to your budget of over 20,000 annually. I am confident that you will agree with me that I can make out a good case; and if you think that there is a fair chance of success I will submit the question officially to the Foreign Office; but you will understand that I do not care to court a rebuff from the Finance Department.

P. S.—1-1918—10.

12

41

1884.

OFFICE OF THE RESIDENT IN MYSORE.

MUNICIPAL.

PROCEEDINGS.

Dated 4th June.

No. 562.
56.

Sanctioning the Budget Estimates of the Municipality of the Civil and Military Station of Bangalore for the year 1884—85.

Mysore Government Press, Bangalore—12-7-84.—50.

Proceedings of the Resident in Mysore,
4th June 1884.

READ—

Letter No. 2313, dated 7th February 1884, from the President, Municipal Commission, Civil and Military Station of Bangalore.

Letter No. 292, dated 3rd May 1884, from do. do.

No. 562—56, DATED BANGALORE, 4TH JUNE 1884.

ORDER.—The President, Municipal Commission, has submitted for sanction the Budget Estimates of the Municipality of the Civil and Military Station of Bangalore for the year 1884—85.

2. The receipts for the year are estimated at Rs. 1,54,104 and the expenditure at Rs. 1,53,960, leaving a small balance of Rs. 144. Deducting from the amount of expenditure an amount of Rs. 24 entered under "Head Office" by a miscalculation in the Municipal Office, the estimate is reduced to Rs. 1,53,936 and the balance of receipts over disbursements is raised to Rs. 168. When, however, the actual balance of Rs. 29,047 on the 31st March 1884 is added to the estimated receipts, the amount at the disposal of the Board during the year will be Rs. 1,83,151 and will leave a balance of Rs. 29,215.

3. The following comparative statement shows the estimates of receipts under the several heads for the years 1883—84 and 1884—85:—

Heads of Income.	Estimate for 1883—84.	Estimate for 1884—85.	Increase.	Decrease.
I. Octroi	46,000	48,000	2,000	...
II. Tax on houses, buildings and lands	31,280	32,080	800	...
III. Taxes on professions and trades	31,409	36,609	5,200	...
VII. Rents	6,780	8,580	1,800	...
IX. Extraordinary (Refunds and recoveries and interest on securities and loans)	500	1,250	750	...
X. Fines	800	600	...	200
XI. Pounds	1,300	1,750	450	...
XII. iscellaneous	24,573	15,010	...	9,563
XIII. Transfers and contributions	10,225	10,225	...	...
Total.....	1,52,867	1,54,104	11,000	9,763

4. (*a*) The increase of Rs 2,000 under octroi is based upon the actuals of the first six months of the year 1883—84.

(*b*) Out of the increase of Rs. 800 under head tax on houses, &c., Rs. 500 are anticipated to accrue from the mohatarfa tax on carts owing to more correct registration of the carts in the villages attached to the Civil and Military Station. The remaining 300 rupees are expected from house tax.

(*c*) An increase of Rs. 5,200 is expected under tax on professions and trades. In the budget for the past year Rs. 5,000 were put down under the new tax on arts, professions, &c., as it was hoped that the introduction of the tax would be sanctioned in time for the collection of one half year's instalment before 1st December last; but as the tax was sanctioned only from 1st January 1884, this amount was never collected. The Board expect an income of Rs. 10,000 from this tax during the current year. Under the head of liquor licenses there is a decrease of Rs. 600 owing to a fall in the number of European liquor shops and owing to a decrease of Rs. 300 under the income from excess sales of arrack, but this loss is more than made up by the estimated increase of 800 rupees from extra sales of beer.

(*d*) The large increase of Rs. 1,800 under rents is due to the higher rates at which market stalls were leased out at the commencement of 1884.

(*e*) An increase of Rs. 750 appears under the head "Extraordinary" which consists of refunds and recoveries and interest on securities and loans. The refunds referred to consist of the balance of the amount drawn for expenditure on public

works but not fully expended during the previous year. The interest on securities, &c., refers to the interest on the funded capital consisting of the proceeds of sales of land within municipal limits.

(*f*) The increase of Rs. 450 under pounds is based upon actuals.

(*g*) The only item which shows a large decrease is "XII. Miscellaneous." The estimate under rubbish contracts and sale of manure and poudrette, which was put down at Rs. 14,500 in the budget of the past year, is now put down at Rs. 6,000. When the budget for the past year was under disposal, it was pointed out to the Board that the estimate of Rs. 14,500 was too high, but the Board said they hoped to realize that sum and recommended its retention in the budget. It is now reported that the ryots were backward in securing poudrette not knowing its value, but that it is hoped that the sale of this article will increase. In the year 1882—83, when the Municipality had not undertaken the manufacture of poudrette, the actual collection under this head was Rs. 7,859, but during the first six months of the current year the income fell greatly having been only Rs. 1,410. This result is discouraging. The provision of Rs. 6,000 made for this year is, however, allowed to stand as the Board hope to realize that amount.

(*h*) A decrease of Rs. 800 is shown under "License fees for tanneries". These tanneries paid a license fee of only Rs. 5 per annum, but when the question of their efficient conservancy was taken up in 1882, Mr. Sandford sanctioned the levy of much higher rates as shown in the margin with effect from 1st April 1883, and accordingly an estimate of Rs. 1,300 was provided in the budget for 1883—84. The question having been re-considered by Mr. Lyall last year, it was directed that all existing tanneries should pay half the rates of fees sanctioned by Mr. Sandford. Hence the decrease under this head.

1st	class tanneries,	Rs. 100 per annum.
2nd	do do	75 do
3rd	do do	50 do

(*i*) The estimated income of Rs. 1,800 from license fees for hack carriages, jatkas, &c., is intended to be levied under the rules which will soon be issued under the Hackney Carriage Regulation recently passed for the Station.

5. With these remarks the estimates of receipts are approved.

6. The following statement shows the estimates of expenditure under the several heads for the years 1883—84 and 1884—85:—

Heads of Expenditure.	Estimate for 1883-84.	Estimate for 1884-85.	Increase.	Decrease.
I. Collection—				
(*a*) Octroi; two-thirds share debitable to the Municipality of the Civil and Military Station.	5,672	5,885	213	...
(*b*) Tax on houses, &c.	2,390	2,465	75	...
(*c*) Tax on professions and trades	1,000	1,000	...	...
(*d*) Rents; market establishments	1,416	1,416	...	...
II. Head Office charges	3,248	3,608	420	...
III. Public Works	45,247	41,682	...	3,565
V. Supervision and management (Salary of Officers) ...	12,192	12,192	...	...
VI. Charitable grants	24,811	21,664	...	3,147
VII. Conservancy	37,306	42,176	4,870	...
IX. Lighting	7,875	7,500	...	375
X. Gardens	84	84	...	...
XI. Extraordinary; Fairs and Exhibitions	400	400	...	...
XII. Miscellaneous	9,234	9,304	70	...
XIII. Reserve	3,000	4,500	1,500	...
Total.... ...	1,53,875	1,53,936	7,148	7,087

7. (*a*) *Octroi.*—A horse allowance of Rs. 10 per mensem is put down for Mr. Lacey, the Detective Overseer of the Municipality, and his pay is also proposed to be increased by Rs. 10 per mensem. The Resident considers that the increased pay and the horse allowance proposed for the Detective Overseer are not excessive considering the work done by him, and the Municipal Board of the Town of Bangalore have expressed their concurrence in this view. The proposal is therefore sanctioned.

The provision of Rs. 30 made for the purpose of providing clothing for the Excise Officer at the Railway Station, and the provision of Rs. 100 made for rewards to be given to Octroi officers of the lower grade who detect cases of smuggling are approved.

(*b*). *Tax on Houses, &c.*—A lump sum of Rs. 75 is provided with the intention of giving a commission of 5 per cent to the Patels of villages for the collection of the mohatarfa tax on carts. The provision is allowed to stand.

(*c*). *Tax on Professions and Trades.*—An establishment costing Rs 1,000 per annum is put down under this head. This amount includes the cost of the new establishment sanctioned in Resident's Proceedings No. 1940—147, dated 14th December 1883, for the collection of the new tax on professions, &c., and the pay (15 rupees per mensem) of the Clerk who has been on this establishment for the collection of liquor license fees.

(*d*). *Head Office.*—There is an increase of Rs. 420 under "Head Office". An increase of Rs. 10 per mensem is provided for the Accountant of the Board's Office which was sanctioned in Resident's Proceedings No. 1208—84, dated 31st August 1883, para 7, and it is proposed to appoint a Shroff on Rs. 25 per mensem. The proposals are sanctioned.

(*e*). *iii. Public Works.*—A decrease of Rs. 3,565 is shown under this head. The reduction is chiefly under "Original works" and it is due to the larger amount proposed to be expended on "Conservancy". The several original works proposed to be undertaken during the year are on the whole unobjectionable, but it does not appear that anything will be gained by work No. 5 on the list of original works, "construction of a road across the parade ground". There is already a good road across the parade ground in the same locality, and it is doubtful whether the saving of time and turns which will be caused by the proposed road will be worth the cost and the disfigurement which will be occasioned to the parade ground. It is not known whether on making the new road, it is intended to give up the existing one; if it is intended to retain both the roads, the cost of maintaining them and the disfigurement to the parade ground will be greater still. The Resident will, however, in deference to the views of the Board, pass the provision for Rs. 950 made for the new road, but he requests the President to move the Board to re-consider their Resolution before actually commencing the work.

A sum of Rs 17,000 is provided for repairs and it is said that out of this amount Rs. 2,000 will be used for flushing the drains in the Station. During the past 2 years a sum of Rs. 750 was sanctioned for the purpose and the cost met from "Reserve." The larger amount now provided is sanctioned considering the great value, in a sanitary point of view, of flushing the drains. The provision should, however, be made under the head "Miscellaneous," not under "Public Works". The retention up to the end of the current official year of the temporary surveyor on Rs. 25 is sanctioned.

(*f*). *vi. Charitable Grants.*—A decrease of Rs. 3,147 is shown in the budget in the expenditure under this head. The estimate of last year on account of the Bowring Hospital was Rs. 21,178 and that of this year Rs. 18,228, but the establishment of the Bowring

Bowring Hospital Charges.

	Rs.
Allowance to Residency Surgeon at Rs. 200	2,400
2 Assistant Apothecaries at Rs. 120 and 100	2,640
2 Hospital Assistants on Rs. 40 and 25	780
1 Dispensary cooly at Rs. 10	120
1 Hospital Serjeant at Rs. 35	420
1 Cook for Europeans at Rs. 8	96
2 Cooks for Natives at Rs. 7	168
2 Kitchen coolies	144
1 Mashalchi at Rs. 7	84
5 Male Totis at Rs. 6	360
4 Female Totis at Rs. 5	240
1 Waterman at Rs. 15	180
2 Peons at Rs. 6	144
1 Dhobi at Rs. 12	144
	7,920
Country medicines	300
Diet of patients	5,500
European medicines	2,000
Contingencies	2,000
Repairs to the Hospital Buildings	1,000
Total.....	18,720

Hospital has been re-organized since the receipt of the budget in this Office, and the estimated expenditure has been put down at Rs. 18,720 as per details in the margin. The estimate under "Charitable Grants" is thus altered to Rs. 22,156.

(*g*) *vii. Conservancy.*—A large increase of Rs. 4,870 is shown under this head. This is due to the proposed entertainment of a larger establishment and of a larger number of conservancy carts owing to the increased number of houses whose conservancy has been undertaken by the Municipality. The provision is allowed to stand considering the importance of efficient conservancy in the Station.

(*h*) The decrease of Rs. 375 under "Lighting" and the increase of Rs. 70 under "Miscellaneous" call for no remark. But the estimate under "Miscellaneous" has to be raised by Rs. 3,200 owing to the transfer of Rs. 2,000 for flushing drains from the head "Public Works" and to the provision of Rs. 1,200 as a gratuity for Honorary Surgeon Pereira on his retirement from the charge of the Bowring Hospital.

(*i*) An increase of Rs. 1,500 is made under the head "Reserve." The provision under this head is intended to meet unforeseen charges, such as the construction of petty works of an emergent nature, the defraying of the cost of cholera camps, &c. The increased provision is sanctioned.

8. The financial result of the budget is briefly as follows :—

Receipts as provided in budget		Rs. 1,54,104
Expenditure as provided in budget . .	1,53,960	
Deduct additional amount entered under "Head Office" owing to a miscalculation in the Board's Office	24	
Balance	1,53,936	
Add amount of additional cost under "Charitable Grants" owing to re-organization of Bowring Hospital	492	
Add amount of gratuity to Honorary Surgeon Pereira	1,200	
Total Expenditure . .		1,55,628
		Deficit 1,524

This deficit may be met from the balance of Rs. 29,047 which accrued to the Municipality on 1st April last, but the Resident remarks that in future years the Municipal Board should manage to bring the current expenditure of the Municipality within its current income so that the amount of unexpended balance may in course of time be utilized in getting up some useful work such as the improvement of the water supply of the Station.

9. With the modifications above specified, the Budget Estimates are sanctioned. The estimates (with plans) for the original works specified in Statement No. II (with the exception of those for work No. 6 which were returned with Resident's Proceedings No. 25—3, dated 2nd April) last, are herewith returned with the orders sanctioning them endorsed thereon.

H. WYLIE,
Assistant to the Resident.

To—The President, Municipal Commission,
Civil and Military Station of Bangalore.

MUNICIPAL COMMISSION, CIVIL AND MILITARY STATION OF BANGALORE.

APPENDIX A.

Detail Statement showing the Estimated Income for the official year 1884—85.

Items referring to Budget Statement No. I.	Sources of Income.	Actuals of past year, 1882—83.	Actuals of first six months of current and previous years. 1883—84.	Actuals of first six months of current and previous years. 1882—83.	Estimate for 1884—85.	Remarks.
I. Octroi...	The share of collection of duty on dry and green cocoanuts ..	4,694 1 7	3,790 3 4	2,783 5 3	6,500 0 0	
	Collection of Octroi duties on tobacco and betel leaves	39,365 7 2	20,815 5 10	20,695 11 1	41,500 0 0	
	Tax on bricks and tiles	51 11 0	... ...	29 0 0	... ...	
	Total Octroi ..	44,111 3 9	24,605 9 2	23,508 0 4	48,000 0 0	
II. Tax on Houses, Buildings and Lands...	House tax	30,917 10 0	17,251 7 6	16,051 11 2	31,300 0 0	
	Seavengering cess	... ...	214 4 0	... ...	... .	
	Oil Mill tax	80 0 0	40 0 0	... ...	80 0 0	
	Mohatarfa tax on carts	... ...	... ...	... ...	700 0 0	
	Total Tax on Houses, Buildings and Lands.....	30,997 10 0	17,505 11 6	16,051 11 2	32,080 0 0	
III. Tax on Professions and Trades ...	1 Wholesale arrack shop	... ...	... ...	... ...	24 0 0	X
	57 Retail arrack shops at 180	... ...	... ...	... ...	10,260 0 0	
	25 Beer Taverns at 180	... ...	... ...	... ...	4,500 0 0	
	7 Refreshment rooms at 50	16,361 0 0	554 0 0	200 0 0	350 0 0	
	28 Shops and Hotels at 50	... ...	... ...	... ...	1,400 0 0	
	3 Opening Licenses at 25	... ...	... ...	... ...	75 0 0	
	Duty on country Beer for sales over and above 7½ hogsheads	564 0 0	754 0 0	198 0 0	1,000 0 0	
	Duty of 4 annas for excess sales over and above 55 gallons...	8,901 6 0	4,595 8 0	4,040 14 0	8,000 0 0	
	Special License fees	... ...	... ...	... ...	... ...	
	Tax on Arts, Professions and Trades	... ...	... ...	... ...	10,000 0 0	
	Total Tax on Profession and Trades...	25,826 6 0	5,902 8 0	4,438 14 0	36,609 0 0	

APPENDIX A.—*Continued.*

Items referring to Budget Statement No. I.	Sources of Income.	Actuals of past year, 1882-83.	Actuals of first six months of current and previous years.		Estimate for 1884-85.	Remarks.
			1883-84.	1882-83.		
VII. Rents	Rent of buildings	410 0 0	261 6 0	209 10 0	450 0 0	
	Assessment on lands	227 8 0	83 0 0	150 4 0	250 0 0	
	Rent of land leased for grazing	496 12 0	445 0 0	452 8 0	200 0 0	
	Rent of land leased for cultivation	0 0 0	4 0 0	0 0 0	5 0 0	
	Cantonment Market	5,725 4 0	4,043 7 4	2,855 12 0	7,000 0 0	
	Shúle Market	360 6 6	212 0 0	177 14 6	400 0 0	
	Alsur Market	207 6 0	152 7 6	101 12 4	250 0 0	
	Rents of land realized by lease in Richmond Town	90 12 0	11 8 0	11 8 0	25 0 0	
	Total Rents..	7,513 0 6	5,212 12 10	3,959 4 10	8,580 0 0	
IX. Extraordinary	Refunds and Recoveries	1,135 1 0	344 15 0	942 7 4	1,000 0 0	
	Interest on Securities and Loans	229 7 9	163 2 7	68 0 0	250 0 0	
	Total Extraordinary.....	1,364 8 9	508 1 7	1,010 7 4	1,250 0 0	
X. Fines	Fines inflicted by the Magistrates for breach of Municipal Rules and Miscellaneous fines	646 11 7	389 3 0	296 15 10	600 0 0	
	Total Fines.....	646 11 7	389 3 0	296 15 10	600 0 0	
XI. Pounds	Motucheri Pound	701 9 6	332 7 0	410 3 0	750 0 0	
	Shúle Pound	615 3 9	323 4 0	350 6 6	700 0 0	
	Alsur Pound	.....	.....	.....	300 0 0	
	Total Pounds.....	1,316 13 3	655 11 0	760 9 6	1,750 0 0	

| | | |

APPENDIX A.—*Concluded.*

Items referring to Budget Statement No. I.	Sources of Income.	Actuals of past year, 1882-83.	Actuals of first six months of current and previous years.		Estimate for 1884-85.	Remarks.
			1883-84.	1882-83.		
XIII. Transfers and Contributions.	Sales of copies of Municipal Regulations and Bye-Laws	0 0 0	10 0 0	0 0 0	10 0 0	
	Sale proceeds of leaves of neem trees	... ...	... ...	... ...	... ...	
	Fees for issue of duplicate licenses	2 14 0	0 4 0	1 4 0	5 0 0	
	Fees realized at grass depôt at Alsur	... ...	... ...	... ...	... ...	
	Sewage rates levied for the use of sewage from the Main sewer for cultivation purposes	8 0 0	50 0 0	8 0 0	60 0 0	
	Sale proceeds of unclaimed tobacco	0 0 0	8 9 6	0 0 0	10 0 0	
	Sale proceeds of manure at the koti	... ...	... ...	... ...	... ...	
	License fees for jatka, single bullock carts and livery and hack carriages ...	353 8 0	40 0 0	221 12 0	1,800 0 0	
	Total Miscellaneous.....	17,019 5 9	5,281 1 9	9,266 12 11	15,010 0 0	
	Contribution from the Revenues of the Civil and Military Station for repairing Suburban roads	5,025 0 0	5,025 0 0	5,025 0 0	5,025 0 0	
	Revenue on kandayam lands within Municipal limits transferred to the Bangalore Municipality in Chief Commissioner's Proceedings No. 2327—Rev. No. 40, dated 8th June 1876	... ...	... ...	... ...	4,000 0 0	
	Madras Public Works for Main Sewer	1,200 0 0	1,200 0 0	1,200 0 0	1,200 0 0	
	Total Transfers & Contributions.....	6,225 0 0	6,225 0 0	6,225 0 0	10,225 0 0	
	Total Rupees.....	1,35,025 11 7	66,285 10 10	65,517 11 11	1,54,104 0 0	
	Actual Balance on the 31st March 1884.....	29,579 4 3	27,555 1 7	29,579 4 3	29,047 0 0	
	Grand Total Rupees.....	1,64,604 15 10	93,840 12 5	95,097 0 2	1,83,151 0 0	

MUNICIPAL COMMISSION, CIVIL AND MILITARY STATION, BANGALORE.

Appendix B.

Detail Statement of proposed Expenditure during the official year 1884-85.

Items referring to Budget Statement No. 1.	Particulars.	Rate of Pay or monthly Cost.	Actuals of past year, 1882-83.	Actuals of first 6 months of current and previous years.		Estimate for 1884-85.	Remarks.
				1883-84.	1882-83.		
I. Octroi.	1 Manager	40 0 0	... ...	... ...	... ...	480 0 0	
	1 Clerk	20 0 0	... ...	... ...	... ...	240 0 0	
	2 Manegars at Rs. 13	26 0 0	... ...	... ...	... ...	312 0 0	
	2 Mutsaddis, 1 at Rs. 7 and 1 at 6	13 0 0	... ...	... ...	... ...	156 0 0	
	1 Weigher	7 0 0	... ...	... ...	... ...	84 0 0	
	1 Daffadar	7 0 0	... ...	... ...	... ...	84 0 0	
	4 Peons at Rs. 5	20 0 0	... ...	... ...	... ...	240 0 0	
	1 Sweeper at Rs. 4	4 0 0	... ...	... ...	... ...	48 0 0	
	1 Excise Officer at the Railway Station... ...	15 0 0	... ...	... ...	... ...	180 0 0	
	Total.....	... 0 0	... ...	... ...	... ...	1,824 0 0	
	1 Detective Overseer	100 0 0	... ...	... ...	... ...	1,200 0 0	
	2 Overseers, 1 at Rs. 18 and 1 at 8	26 0 0	... ...	... ...	... ...	312 0 0	
	1 Daffadar	12 0 0	... ...	... ...	... ...	144 0 0	
	1 Clerk	9 0 0	... ...	... ...	... ...	108 0 0	
	11 Mutsaddis, 1 at Rs. 10, 4 at 6 and 6 at 5 ...	64 0 0	... ...	... ...	... ...	768 0 0	
	1 Daffadar	6 0 0	... ...	... ...	... ...	72 0 0	
	9 Paigasti Peons	54 0 0	... ...	... ...	... ...	648 0 0	
	53 Peons	265 0 0	... ...	... ...	... ...	3,180 0 0	
	4 Female Searchers at Rs. 3	12 0 0	... ...	... ...	... ...	144 0 0	
	Clothing to Excise Officer at the Railway Station...	... 0 0	... ...	... ...	... ...	30 0 0	
	Rewards to Octroi Peons, for detection of smuggling cases	... ...	... ...	... ...	... ...	100 0 0	
	Contingencies	... ...	... ...	... ...	... ...	178 0 0	
	Carriage allowance to the Detective Overseer ...	... ...	... ...	... ...	... ...	120 0 0	
	Total Octroi.....	... ...	... ...	... ...	... ...	8,828 0 0	
	Deduct $\frac{1}{3}$rd share debitable to Town Municipal Commission	... ...	... ...	... ...	... ...	2,943 0 0	
	Total Octroi.....	... ...	5,657 6 5	2,861 1 5	2,614 5 1	5,885 0 0	

APPENDIX B.—*Continued.*

Items referring to Budget Statement No. 1.	Particulars.	Rate of Pay or monthly Cost.	Actuals of past year, 1882-83.	Actuals of first 6 months of current and previous years.		Estimate for 1884—85.	Remarks.
				1883—84.	1882—83.		
II. Tax on Houses, Buildings and Lands.	1 Accountant	50 0 0	... ...	... ...	... ...	600 0 0	
	2 Clerks, 1 at Rs. 20 and 1 at 15	35 0 0	... ...	... ...	... ...	420 0 0	
	1 Office Kanakapille	10 0 0	... ...	... ...	... ...	120 0 0	
	1 Distraining officer	10 0 0	... ...	... ...	... ...	120 0 0	
	2 1st class Kanakapilles	20 0 0	... ...	... ...	... ...	240 0 0	
	1 2nd class do	9 8 0	... ...	... ...	... ...	114 0 0	
	3 3rd class do	27 0 0	... ...	... ...	... ...	324 0 0	
	1 Daffadar	8 0 0	... ...	... ...	... ...	96 0 0	
	1 1st class peon	7 0 0	... ...	... ...	... ...	84 0 0	
	1 2nd class peon	6 0 0	... ...	... ...	... ...	72 0 0	
	Allowance to Patels for the collection of cart tax ...	... ...	... ...	... ...	... ...	75 0 0	
	Contingencies	... ...	... ...	... ...	... ...	200 0 0	
	Total Tax on Houses, Buildings and Lands ...	... ...	2,200 8 2	1,067 1 8	1,134 11 11	2,465 0 0	
III. Tax on Professions and Trades.	1 Registrar	20 0 0	... ...	... ...	... ...	240 0 0	
	1 License Clerk	15 0 0	... ...	... ...	... ...	180 0 0	
	Allowance to 6 Registrars at Rs. 5 each as Sub-Registrars of Profession Tax	30 0 0	... ...	... ...	... ...	360 0 0	
	Allowance to Prosecuting Inspector	10 0 0	... ...	... ...	... ...	120 0 0	
	Contingencies	... ...	... ...	... ...	... ...	100 0 0	
	Total Tax on Professions and Trades.....	... ...	184 3 0	90 0 0	93 8 0	1,000 0 0	
	1 Market Serjeant	30 0 0	... ...	... ...	... ...	360 0 0	
	Share of Motcheri Pound Mutsaddi's pay who is also employed in the collection of Market rents	7 0 0	... ...	... ...	... ...	84 0 0	

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APPENDIX B.—*Continued.*

Items referring to Budget Statement No. 1.	Particulars.	Rate of Pay or monthly Cost.	Actuals of past year, 1882—83.	Actuals of first 6 months of current and previous years.		Estimate for 1884—85.	Remarks.
				1883—84.	1882—83.		
II. Head Office.—*Continued.*	3 Clerks, 1 at Rs. 40 and 2 at 25 each ...	90 0 0	...	...	...	1,080 0 0	
	1 Shroff	25 0 0	...	...	...	300 0 0	
	1 Daffadar	10 0 0	...	...	...	120 0 0	
	4 Peons at Rs. 6 each	24 0 0	...	...	...	288 0 0	
	Contingencies	...	...	...	...	500 0 0	
	Total Head Office Charges.....	...	3,194 3 4	1,680 9 5	1,719 7 0	3,668 0 0	
III. Public Works.	2 Surveyors, 1 at Rs. 60 and 1 at Rs. 25 ...	85 0 0	...	...	...	1,020 0 0	
	1 Accountant	25 0 0	...	...	...	300 0 0	
	1 Writer	20 0 0	...	...	...	240 0 0	
	1 Store-keeper	20 0 0	...	...	...	240 0 0	
	1 Overseer	30 0 0	...	...	...	360 0 0	
	1 Draughtsman	20 0 0	...	...	...	240 0 0	
	1 Peon	6 0 0	...	...	...	72 0 0	
	Contingencies	...	...	...	...	300 0 0	
	Total Supervision.....	...	2,358 8 8	1,181 1 10	...	2,772 0 0	
	Original Works as per Statement No. 2 ...	...	13,790 4 9	3,009 12 10	...	1,635 0 0	
	Purchase of Lands	...	404 3 10	470 1 0	...	500 0 0	
	Compensation for Houses	...	265 8 0	...	...	500 0 0	
	Repairing Cantonment Roads ...	...	17,542 6 11	8,851 11 9	...	15,000 0 0	
	Repairing Suburban Roads	...	5,024 14 10	1,914 14 0	...	5,025 0 0	
	Cleaning Public Wells	...	694 3 2	334 2 1	...	500 0 0	
	Repairing Markets	...	1,021 3 4	395 0 0	...	800 0 0	
	Repairing Slaughter Houses	...	364 7 9	224 12 3	...	600 0 0	
	Repairing Latrines	...	496 3 11	419 13 2	...	500 0 0	

VI. Charitable Grants	Repairing Bandy Stands	...	...	...	196	2	10	61	13	6	...	...	...	200	0	0		
	Repairing Pounds	...	...	...	14	14	8	15	1	2	...	...	...	100	0	0		
	Repairing Rails	...	...	...	54	0	1	38	7	0	...	...	...	100	0	0		
	Raising Water from Well No. 48 ...	...	...	...	131	8	0	68	0	0	...	..	..	150	0	0		
	Repairing Main Sewer	...	..	...	680	14	5	321	5	3	..	...	...	1,060	0	0		
	Repairing Ukdas and Kotis ...	...	...	...	547	2	3	107	6	9	...	...	...	300	0	0		
	Other Miscellaneous Items ...	...	...	...	...	...	...	0	10	0	...	...	...	...	...	...		
	Total Public Works.....		...	..	...	41,228	2	9	16,009	4	9	23,071	11	4	36,910	0	0	
	Bowring Civil Hospital charges		...	...	...	...	..	..	7,784	11	7	...	...	...	18,720	0	0	
	Alsur Dispensary charges		...	...	...	...	..	..	...	..	..	...	...	...	1,216	0	0	
	3 Sisters of Charity employed at the Bowring Civil Hospital		160	0	0	1,440	0	0	960	0	0	480	0	0	1,920	0	0	
	2 Vaccinators at Rs. 10 each		20	0	0	257	6	9	120	0	0	117	8	9	240	0	0	
	Contingencies or Rewards to parents whose children are vaccinated		...	...	...	...	...	...	...	...	...	...	...	...	60	0	0	
	Total Charitable Grants.....		...	...	...	1,697	6	9	8,864	11	7	597	8	9	22,156	0	0	
VII. Conservancy.	SUPERVISION.																	
	3 Assistant Sanitary Inspectors, 1 at Rs. 100 and 2 at 60 each		220	0	0	...	...	..	...	...	...	...	...	...	2,640	0	0	
	12 Overseers, 1 at Rs. 30, 2 at 25, 2 at 20, 2 at 18, 4 at 16 and 1 at 10		230	0	0	...	..	...	...	...	...	...	...	...	2,760	0	0	
	35 Scavengers at Rs. 6		210	0	0	...	...	..	..	..	..	...	...	...	2,520	0	0	
	101 Scavengers at Rs. 5		505	0	0	...	..	..	...	...	...	...	...	...	6,060	0	0	
	16 Peons 4 at 7 Rs. and 12 at 6 Rs. each ...		100	0	0	...	...	...	...	...	...	...	...	...	1,200	0	0	
	26 Pairs of Bullocks for night soil carts at 14 Rs. each		364	0	0	...	...	...	...	...	..	...	...	...	4,360	0	0	
	44 Pairs of Bullocks at 12 Rs.		528	0	0	...	...	...	...	...	..	...	..	...	6,336	0	0	
	8 Pairs of Bullocks at 15 Rs.		120	0	0	...	...	...	...	...	...	...	...	...	1,440	0	0	
	ESTABLISHMENT FOR THE MANUFACTURE OF POUDRETTE AT ALSUR.																	
	4 Totis at 7 Rs. each		28	0	0	...	..	...	...	...	...	...	...	...	336	0	0	
	Conservancy Rs.....		...	...	...	...	...	...	...	...	...	...	...	...	27,660	0	0	

BOWRING CIVIL HOSPITAL.

Allowance to Residency Surgeon at Rs. 200...	2,400	0	0
2 Asstt. Apothecaries at Rs. 120 and 100 ...	2,640	0	0
2 Hospital Assistants on Rs. 40 and 25 ...	780	0	0
1 Hospital Serjeant on Rs. 35	420	0	0
20 Servants from Rs. 5 to 15	1,680	0	0
Country Medicines	300	0	0
Diet of Patients	5,500	0	0
European Medicines	2,000	0	0
Contingencies	2,000	0	0
Repairs to Hospital buildings	1,000	0	0
Total.....	18,720	0	0

DISPENSARY AT ALSUR.

1 Medical Subordinate at Rs. 40 ...	480	0	0
1 Compounder at Rs. 10	120	0	0
1 Sweeper and Watchman at Rs. 5 ...	60	0	0
Contingencies including Country Medicines ...	120	0	0
European Medicines...	400	0	0
House Rent	36	0	0
Total Rs.....	1,216	0	0

The daily conservancy of Native houses in the Station coming under the direct agency of the Municipality are steadily on the increase and consequently an increased expenditure has been entered to defray the cost of an extra scavengering establishment, purchase of additional carts and hire of bullocks, &c. To keep the total expenditure within the income at disposal, a reduction has been made in the allotment under head Original Works, and the allotment under head Conservancy, considered by the Board to be of the utmost importance, has been increased to meet the proposed additional charges.

Provision has been made for the Overseer in Fort and a Writer always heretofore entered and passed in the Budget but omitted to be entered in the previous year's Budget.

APPENDIX B.—*Continued.*

Items referring to Budget Statement No. 1.	Particulars.	Rate of Pay or Monthly Cost.	Actuals of past year, 1882—83.	Actuals of first 6 months of current and previous years.		Estimate for 1884—85.	Remarks.
				1883—84.	1882—83.		
VII. Conservancy.	ESTABLISHMENT FOR THE POUDRETTE DEPOT AT THE TANNERIES.						
	3 Totis at Rs. 7 each	21 0 0	...	...	...	252	
	DRAIN AND ROAD SWEEPING ESTABLISHMENT.						
	40 Sweepers at Rs. 6 each	240 0 0	...	...	...	2,880	
	110 Sweepers at Rs. 5 each	550 0 0	...	...	...	6,600	
	ESTABLISHMENT FOR CONSERVANCY OF TANNERIES.						
	1 Overseer at Rs. 20	20 0 0	...	...	...	240	
	6 Sweepers, 2 at Rs. 6 and 4 at 5	32 0 0	...	...	...	384	
	ESTABLISHMENT FOR THE CONSERVANCY OF MAIN SEWER.						
	1 Peon at Rs. 7	7 0 0	...	...	...	94	
	8 Sweepers, at Rs. 6 each	48 0 0	...	...	...	576	
	Total... ...	...	...	...	...	38,676	
	CONTINGENCIES.						
	Repairs of Carts	...	...	...	..	500	0 0
	Brushes, Drain Scrapers, &c.	...	...	...	...	600	0 0
	Light for Night Conservancy Carts, &c.. ...	...	...	...	...	180	0 0
	Clothing to Overseers	..	...	...	...	200	0 0
	14 Conservancy Box Carts at Rs. 90 each ...	...	...	...	...	1,260	0 0
	6 Hand Carts at Rs. 30 each	...	...	...	...	180	0 0
	Stationery and Printing Charges	...	...	...	...	100	0 0
	Purchase of Disinfecting Powder, &c.	..	...	...	...	300	0 0
	OFFICE ESTABLISHMENT.						
	1 Writer	15 0 0	...	...	...	180	0 0
	Total Conservancy.. ..	...	29,684 11 5	16,322 0 3	13,652 10 2	42,176	0 0

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APPENDIX B.—(*Concluded.*)

Items referring to Budget Statement No. I.	Particulars.	Rate of Pay or Monthly Cost.	Actuals of past year, 1882-83.	Actuals of first six months of current and previous years.		Estimate for 1884-85.	Remarks.
				1883-84.	1882-83.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
Statistics and Mortuary Registration.	Reward to Impounders and feeding charges ...	...	1,011 3 0	520 2 0	562 12 0	618 0 0	
	Total Pounds.....	...	1,011 3 0	520 2 0	562 12 0	1,044 0 0	
	1 Registrar ...	20 0 0	...	...	...	240 0 0	
	6 Registrars at Rs. 10 each ...	60 0 0	...	...	...	720 0 0	
	Contingencies ...	...	...	...	...	50 0 0	
	Total Statistics and Mortuary Registration ...	...	1,082 2 6	601 0 0	540 0 0	1,010 0 0	
XII. Miscellaneous.	Flushing Drains in the Station ...	...	...	...	...	2,000 0 0	
	Advertisement charges ...	...	...	...	...	2,500 0 0	
	Grant-in-aid for Station Band ...	...	...	...	...	600 0 0	
	Salary of Orderlies to Municipal Commissioners, 1 at Rs. 8, 1 at 7 and 13 at 6 ...	...	...	...	...	1,116 0 0	
	Reward to Dog-killers ...	...	...	...	...	200 0 0	
	Miscellaneous for purchase of street boards and numbering houses, &c.... ...	...	...	...	...	900 0 0	
	Reward for destruction of Snakes ...	...	...	...	...	500 0 0	
	1 Peon for upstair room, Mayo Hall ...	7 0 0	...	...	...	84 0 0	
	Watering trees ...	...	...	...	...	1,000 0 0	
	1 Short-hand Writer at Rs. 25 for fourteen Meetings	...	...	...	...	350 0 0	
	Gratuity to Honorary Surgeon Pereira, Bowring Hospital ...	...	...	...	...	1,200 0 0	
	Total Miscellaneous	...	6,065 9 5	3,405 10 11	3,608 10 0	10,450 0 0	
XIII. Reserve.	Reserve	...	2,343 4 8	2,144 15 11	829 11 7	4,500 0 0	
	Total Reserve.....	...	2,343 4 8	2,144 15 11	829 11 7	4,600 0 0	
	Total Rs.....	...	1,37,049 14 3	64,466 8 0	68,711 4 11	1,55,628 0 0	
	Balance at Close of the year.....	...	27,555 1 7	29,374 4 6	26,385 12 1	27,523 0 0	
	Grand Total.....	...	1,64,604 15 10	93,840 12 5	95,097 0 1	21,83,151 0 0	

Municipal Commission, Civil and

BUDGET STATEMENT

Approximate Estimate of Receipts and Expenditure

RECEIPTS.	Actuals of past year, 1882—83.	Actuals of first six months of current and previous year.		Estimate, 1884—85.	Percentage of Estimated Income of each Major Head on Total Estimated Income.
		1883—84.	1882—83.		
1	2	3	4	5	6
I.—Octroi. Class I.—Articles of food or drink for men or animals ...	4,694 1 7	3,790 3 4	2,783 5 3	6,500 0 0	...
I.—Octroi. II.—Animals for Slaughter ...	... ...	... ...	... ...	... ...	...
I.—Octroi. III.—Fuel, Lighting and Washing ...	... ...	... ...	... ...	... ...	...
I.—Octroi. IV.—Building Materials...	51 11 0	... ...	29 0 0	... ...	...
I.—Octroi. V.—Drugs, Spices and Gums ...	... ...	... ...	... ...	... ...	...
I.—Octroi. VI.—Tobacco ...	39,365 7 2	20,815 5 10	20,695 11 1	41,500 0 0	...
I.—Octroi. VII.—Cloth ...	... ...	... ...	... ...	... ...	...
I.—Octroi. VIII.—Metals ...	... ...	... ...	... ...	... ...	...
I.—Octroi. Total of Octroi...	44,111 3 9	24,605 9 2	23,508 0 4	48,000 0 0	31·2
II.—Tax on Houses, Buildings or Lands.	30,997 10 0	17,505 11 6	16,051 11 2	32,080 0 0	20·8
VI.—Tax on Professions and Trades ...	25,826 6 0	5,902 8 0	4,438 14 0	36,609 0 0	23·7
IV.—Tax on Carriages, Horses, &c. ...	... ...	... ...	... ...	... ...	...
V.—Tolls on Carts, Carriages, &c. ...	... ...	... ...	... ...	... ...	...
VI.—Special Taxes under Section XI, Act VI of 1868. 1. Conservancy... ...	... ...	... ...	... ...	... ...	...
VI.—Special Taxes under Section XI, Act VI of 1868. 2.	... ...	... ...	... ...	... ...	...
VI.—Special Taxes under Section XI, Act VI of 1868. 3.	... ...	... ...	... ...	... ...	...
VI.—Special Taxes under Section XI, Act VI of 1868. 4.	... ...	... ...	... ...	... ...	...
VI.—Special Taxes under Section XI, Act VI of 1868. Total of VI...	... ...	... ...	... ...	... ...	...
VII.—Rents. 1. Nazul Lands	1,225 0 0	804 14 0	823 14 0	930 0 0	...
VII.—Rents. 2. Ditto Shops	6,293 0 6	4,407 14 10	3,135 6 10	7,650 0 0	...
VII.—Rents. 3. Serais	... ...	... ...	... ...	... ...	...
VII.—Rents. 4. Confiscated Lands ...	... ...	... ...	... ...	... ...	...
VII.—Rents. 5. Compound or Site Tax...	... ...	... ...	... ...	... ...	...
VII.—Rents. Total of VII...	7,518 0 6	5,212 12 10	3,959 4 10	8,580 0 0	5·5
Carried over...	1,08,453 4 3	53,226 9 6	47,957 14 4	1,25,269 0 0	81·2

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4th June 1884.

Military Station of Bangalore.

No. 1.

of Municipal Funds for the year 1884—85 *(as sanctioned by the Resident in Mysore).*

Expenditure.	Actuals of past year, 1882—83.	Actuals of first six months of current and previous years. 1883—84.	1882—83.	Estimate, 1884—85.	Percentage of Estimated Expenditure of each Major Head on Total Estimated Expenditure.
1	2	3	4	5	6
I.—Collection. 1. For Octroi Tax ...	5,657 6 5	2,861 1 5	2,814 5 1	5,885 0 0	...
2. For Tax on Houses, Buildings and Lands...	2,200 8 2	1,067 1 8	1,184 11 11	2,465 0 0	...
3. For Tax on Professions and Trades ...	184 3 0	90 0 0	93 3 0	1,000 0 0	...
4. For Tax on Carriages, Horses, &c. ...	... ...	... ...	... ...	... ...	...
5. For Tolls on Carts and other Vehicles ...	... ...	... ...	... ...	... ...	...
6. Special Taxes ...	... .	... ...	... ...	... .	...
7. Rents assigned to Municipality ...	1,421 8 0	697 2 6	722 12 0	1,416 0 0	...
Total of I	9,463 9 7	4,715 5 7	4,815 5 0	10,766 0 0	6·9
Salary of Officers	13,372 3 5	6,096 0 0	6,999 8 1	12,192 0 0	7·8
II.—Head Office Charges ...	3,194 3 4	1,680 9 5	1,719 7 0	3,668 0 0	2·3
III.—Public Works. 1. Supervision ...	2,358 8 8	1,181 1 10	1,228 7 6	2,772 0 0	...
2. *a* Original Works ...	13,790 4 9	3,009 12 10	5,464 9 10	11,635 0 0	...
b Purchase of land ...	404 3 10	470 1 0	384 13 2	500 0 0	...
c Compensation for Houses, &c. ...	265 8 0	... ...	... ...	500 0 0	...
3. Repairs... ...	26,768 2 2	12,529 6 1	15,093 12 10	24,275 0 0	...
Total of III	43,586 11 5	17,190 6 7	23,071 11 4	39,682 0 0	25·6
IV.—Police	18,700 11 9	... ...	9,043 3 11	... ...	...
V.—Education	... ...	... ...	... ...	... .	...
VI.—Charitable Grants ... Bowring Civil Hospital Charges ...	... .	7,784 11 7	... ...	18,720 0 0	...
Alsur Dispensary ...	... ...	... ...	... ...	1,216 0 0	...
1. 3 Sisters of Charity employed in Bowring Civil Hospital ...	1,440 0 0	960 0 0	480 0 0	1,920 0 0	...
2. Vaccination ...	257 6 9	120 0 0	117 8 9	300 0 0	...
3. Asylums ...	... ...	... ...	... ...	... ...	...
4.	... ...	... ...	... ...	... ...	...
Total of VI.....	1,697 6 9	8,864 11 7	597 8 9	22,156 0 0	14·2
Carried over.....	90,014 14 3	38,547 1 2	46,246 12 1	88,464 0 0	56·8

BUDGET STATEMENT

Receipts.	Actuals of past year, 1882—83.	Actuals of first six months of current and previous years.		Estimate, 1884—85.	Percentage of Estimated Income of each Major Head on Total Estimated Income.
		1883—84.	1882—83.		
1	2	3	4	5	6
Brought forward...	1,08,453 4 3	53,226 9 6	47,957 14 4	1,25,269 0 0	81·2
VIII.—Garden	... .	... ...	... ...	... ...	...
IX.—Extraordinary. 1. Sales of Houses and Lands	... ...	... ...	... ...	... ...	...
2. Loans	... ...	... ...	... ...	... ...	...
3. Refunds and Recoveries...	1,135 1 0	344 15 0	942 7 4	1,000 0 0	...
4. Interest on Securities and Loans	229 7 9	163 2 7	68 0 0	250 0 0	...
5. Other Items... ..	... ...	... ...	... ...	... ...	...
Total of IX.....	1,364 8 9	508 1 7	1,010 7 4	1,250 0 0	0·8
X.—Fines	646 11 7	389 3 0	296 15 10	600 0 0	0·4
XI.—Pounds	1,316 13 3	655 11 0	760 9 6	1,750 0 0	1·2
XII.—Miscellaneous	17,019 5 9	5,281 1 9	9,266 12 11	15,010 0 0	9·7
XIII.—Transfers and Contributions ...	6,225 0 0	6,225 0 0	6,225 0 0	10,225 0 0	6·7
Total Annual Income...	1,35,025 11 7	66,285 10 10	65,517 11 11	1,54,104 0 0	100·0
Balance of last year...	29,579 4 3	27,555 1 7	29,579 4 3	29,047 0 0	...
Total Gross Income...	1,64,604 15 10	93,804 12 5	95,097 0 2	1,83,151 0 0	...

Proceedings of the Resident in Mysore,
4th June 1884.

No. I.—*Concluded.*

Expenditure.	Actuals of past year, 1882—83.	Actuals of first six months of current and previous years.		Estimate, 1884—85	Percentage of Estimated Expenditure of each Major Head on Total Estimated Expenditure.
		1883—84	1882—83		
1	2	3	4	5	6
VII.—Conservancy	29,684 11 5	16,322 0 8	13,652 10 2	42,176 0 0	27·1
VIII.—Road watering ...	... ...	... ...	... ...	... ...	...
IX.—Lighting	6,490 0 0	2,483 9 9	3,178 12 3	7,500 0 0	4·8
X.—Gardens ... 1. Public Gardens ...	... ...	... ...	... ...	... ...	...
X.—Gardens ... 2. Nursery ...	84 0 0	42 0 0	42 0 0	84 0 0	...
X.—Gardens ... 3. Farm ...	... ...	... ...	... ...	... ...	...
Total of X...	84 0 0	42 0 0	42 0 0	84 0 0	...
XI.—Extraordinary ... 1. Museums and Institutes	... ...	... ...	... ...	... ...	...
XI.—Extraordinary ... 2. Purchase of Government Notes ...	... ...	... ...	... ...	... ...	...
XI.—Extraordinary ... 3. Fairs & Exhibitions.	274 0 0	... ...	50 0 0	400 0 0	...
Total of XI..	274 0 0	... ...	50 0 0	400 0 0	0·2
XII.—Miscellaneous. 1. Re-payment of Loans	... ...	... ...	... ...	... ...	...
XII.—Miscellaneous. 2. Refund of excess collections ...	... ...	... ...	... ...	... ...	...
XII.—Miscellaneous. 3. Cattle Pound charges	1,011 3 0	520 2 0	562 12 0	1,044 0 0	...
XII.—Miscellaneous. 4. Statistics and Mortuary Registration ...	1,082 2 6	601 0 0	540 0 0	1,010 0 0	...
XII.—Miscellaneous. 5. Other Miscellaneous items ...	6,065 9 5	3,805 10 11	3,608 10 0	10,450 0 0	...
Total of XII...	8,158 14 11	4,926 12 11	4,711 6 0	12,504 0 0	7·9
XIII.—Reserve	2,343 4 8	2,144 15 11	829 11 7	4,500 0 0	2·8
Total of Expenditure...	1,37,019 14 3	64,466 8 0	68,711 4 1	1,55,628 0 0	100·0
Balance at close of year...	27,555 1 7	29,374 4 5	26,385 12 1	27,523 0 0	...
Grand Total...	1,64,574 15 10	93,140 12 0	95,097 0 2	1,83,151 0 0	...

Proceedings of the Resident in Mysore,
4th June 1884.

Municipal Commission, Civil and Military Station, Bangalore.

BUDGET STATEMENT No. II.

Statement of Original Works proposed to be constructed from Municipal Funds during the year 1884—85 *(as sanctioned by the Resident in Mysore).*

No.	NATURE OF WORK.	Amount of Estimate.	Computed Expenditure up to 31st March.	Proposed to be spent from 1st April to 31st March.	REMARKS.
1	2	3	4	5	6
	1st Division.				
1	Construction of V Section drains in Knoxpett	1,000	...	1,000	
	2nd Division.				
2	Construction of box drain in Yellegaudanpalya	650	...	650	
3	Do V Section drain in Yellegaudanpalya	1,500	...	1,500	
4	Opening out further roads, &c., in Shule Division	1,000	...	1,000	
	3rd Division.				
5	Construction of a road across the Parade Ground	950	...	950	
6	Dismantling and deepening Well No. 8—33, Richmond Town ...	250	...	250	
	4th Division.				
7	Construction of latrine in Bamboocheri	500	...	500	
8	Construction of Poudrette Depôt at Tanneries	500	...	500	
9	Widening and deepening Well opposite the New Market ...	1,500		1,500	
10	Widening box drain in Makan Street	500	...	500	
	5th Division.				
11	Widening and deepening Well on Blackpalli Road	1,285	...	1,285	
	Miscellaneous.				
12	Construction of V Section drains ...	2,000	...	2,000	
	Total Rs...	11,635	...	11,635	

(Continuation of Note or Précis.)

19

Revenue Dept.

Sale of C. Brewed Ale
Licence fee 10/- p.a.
Import duty of 2/- per hogshead
of 54 gallons wh. goes to H.M.
Collected by the Police Establt.
hot Water Establt.

Brewers of Ales go to H.M.

Continental
English Ale, Spirits &c &c
Sale Licence fee 60/- p.a.

H.M.
21.9.85

Mr Bias
pp. Early pleasure.

(Continuation of Note or Notes)

of 21st Septr/85

18

Dear Sir,

With reference to our Conversation of this morning, the Mess[rs] Hart desire me to request you will be so good as to state as precisely as possible in writing the matters of which you complain in regard to the forfeiture upon Custody between the Imperial Mill and Sold in the Com. Station of Brighton, & the remedies which you would suggest. I fear that it will be impossible for you to give an immediate answer, as the matter seems to be more complicated than it appeared at first, and the all papers required will not be available for some few days. But you may be assured that no avoidable delay will be allowed to occur in taking your representations into consideration.

Yours truly

Mess[rs]
21.9.85.

SPENCER & COMPY
WINE MERCHANTS
GENERAL MESS AGENTS
Principal
EUGENE P. OAKSHOTT

MADRAS.

OFFICE OF THE
24 SEP 85
No 1096
PRESIDENCY

15
17

Bangalore 22 Sept 1885

To Presidency Genl Comm 6th Mrs No 1776 of 2459
Ex Secy to Govt Mysore No 1773 of 3574 of 2659

To
H. Martindale Esqr C.S.
Secretary
To the Central Resident Mysore
Bangalore

S.14

Sir,

We thank you for your letter of 20th Inst. On conversation about the Nilgiri Brewed Ale, and the license fee, and duty demanded thereon for the sale of the same in Bangalore; our objection to this demand are, that the charge of Rs 180/ per annum & Rs 2/ per Gallon Imperial duty are excessive, and act as a deterrent to the introduction of this excellent Ale into Mysore, no such restrictions are put on the Ales brewed by the same Company (the Monroe Brewery Co) at Murree Punjab & Baramoolie and from the statistics published in a recent article in the Madras Mail it will be seen to what an extent the Indian brewed Ale has been gaining ground over the Europe bottled Ale.

Since the Murree Brewery Co have taken over the Nilgiri Brewery they have from their thorough knowledge of brewing, been

been able to produce a very superior Class of Table beer, and which has been greatly appreciated by the Public; we have therefore taken up the Sole Agency and wish to introduce the ale through Southern India but on a supply being sent to our Bangalore Agency we were informed that the beer could not be sold under our present license, but that we would have to apply for a fresh one at a cost of Rs 180/- and pay a duty of Rs 2/- per Each hogshead, this will entirely prevent us from selling the Ale at less than we do the Europe bottled, and Considering the present prospect of Exchange we fear there is every likelihood of an increase in the price of English beer, and it would therefore be a boon to the beer drinking Community to have a reliable Indian Ale such as we wish to introduce, and we beg you will kindly aid us in the matter by permitting us to sell the Ale under the same license as we now hold for the Sale of Europe bottled Ales Wines & Spirits and for which we pay Rs 60/- per annum

The Rule read to us by Major Walker was framed at a time when no Table beer was Manufactured and therefore could only have had reference to the then local brewed inferior beer for retail in Taverns to Natives only, and as such should come under the Government Advisory rules; The beer we

We wish to introduce is a Special Brew and purely a Table Beer, the sale of which we restrict to the Mess, Clubs and Gentry of the Station; the beer is made from English Hops &c. im-ported, and on which a duty is paid at the Madras Customs, besides the Outturn of this beer is on a very Ex-pensive Scale. We beg you will kindly consider these circumstances and kindly cause to have the restrictions we complain of removed

We beg to remain
Sir
Your obedt Servts
for E. A. Berto

No 86.

16

Resident's Office.

( )

the 20th Sept 1886.

[DRAFT.]—For approval.

No. 1774 Encl 11

To The Post Cmr. I. M.
and Dist. Cmdt. & Magr

Sir,

I am d. to forward a copy of letter d. the 23rd inst. from Thynne Spencer & Co regarding fees payable upon the import and sale of Country Wood Ale in the Cork Station.

2. I am to request that you will be so good as to inform the Bd. what is usual in the Subject of this letter, and that you will report to me what fees are leviable upon the beer in question & under what Rules. Also what has been the average amt. realized under this head, and to what funds the proceeds are debited. I am &c

Jno Navoc

Mess 26.9.86

5 15

whether Imperial or Municipal

SUBJECT.

Proceedings, No.

OFFICE OF THE
G.273
13 OCT 85
Mul 168
RESIDENT MYSORE.

No. 1251.

OFFICE OF THE MUNICIPAL COMMISSION,
CIVIL AND MILITARY STATION,
Bangalore 12 October 1885.

13

From

THE PRESIDENT,
MUNICIPAL COMMISION,
CIVIL AND MILITARY STATION,
BANGALORE.

To

THE ASSISTANT TO THE RESIDENT IN MYSORE,
BANGALORE.

SIR.

S. 16

In reply to your letter No. 1774/86 of 28 Ultimo I have the honor to reply as follows on Mr. Bertie's application.

2. It is not the first time the point has been raised by the Directors Neilgherry Brewery Company, as in April 1881 a similar application was made and on my referring the question (as to whether Beer brewed by the Neilgherri Company was Country brewed beer

or not) to the Municipal Board, it was of course held that it was Country manufactured and as such must be taxed under Schedule C II class I of the Municipal Regulations.

3. The Directors applied to the Resident but he declined to interfere and a Copy of his orders is appended for reference, from which it will be seen that it was sought to prove the Reilgherri's beer was not Country brewed. In the present case Mr Bentie admits that point but asks for a Concession for reasons given.

4. The following fees are levied on Country manufactured beer viz a Registration fee of Rs 180/- per annum under section 58 and Schedule C II Municipal Regulations

on

on Each tavern, the number being 24. Besides which the tavern keeper pays a fee of 2 Rupees for Every Hogshead Sold over 7½ per month. The above fees go to the Municipality and amount to Rs 4320 for Registration fee and Rs 2100 for the Excess Sale.

5. The brewer pays Rs 50 for his license to brew and he also pays a fee of Annas two on Each gallon he issues. The amount Comes to about Rs 19700 per annum and it is credited to the Revenues of the Assigned Tract.

6. As this Neilgherri beer is Country brewed it would under Existing Regulations or orders have to pay the taxes quoted above.

I

I would point out though that the above rates were fixed so far as I know with reference to the locally manufactured stuff called beer which is drunk by the lower class of natives.

7. When these breweries were started the fee was 2 annas per gallon, but in 1876 it was feared that they were diminishing, the revenue obtained from the sale of Arrack, and the fee was raised to 4 annas per gallon but by the Chief Commissioner's Proceedings No. $\frac{6377}{85}$ Rev. 1113 dated 27 February 1880, the fee was again reduced to 2 Annas.

8. The beer referred to by Mr. Bertie is altogether a different article from the local beer, and as

at

at present manufactured, is in my own opinion preferable to the best English Bottled beer and I have been drinking it regularly for the last month or so.

9. The price of this beer is I am told as follows.

	R. a. P.
Bottled per dozen quarts =	4. 8- "
— do — pints =	2. 8- "

while it is proposed to sell it in wood as follows.

4 Gallons cask =	[redacted] Rs 5 each
9 — do — =	11¼ "
18 — do — =	22½ "
27 " — =	30. 6. 0 "
54 — do — =	60 ¾ "

Plus the cost of carriage

10. It seems to me that at these rates it will not in any way interfere with the sale of either of Arrack or of the local beer,

the

the Consumers of which Could not afford to pay the price for this beer.

11. The fee paid for license to sell English wines, beers &c is Rs 50 per annum (See Schedule C 2 clause 2 of the Municipal Act) and no other duty is charged on the sale of such liquors by the Municipality.

12. So far as I know the Resident has not the power to alter the scale of license fees referred to in Schedule C II without the sanction of the Government of India but there is nothing so far as I am aware to prevent Mr Girdlestone from ruling that the order passed by his predecessor - Sor as to the fee of 2 annas per gallon and Rs 2 on every sales over 7½ gallons shall not apply to the beer of this Neilgherri Company. Hogshead?

13. Mr Bertie would have to take out

out his license (Rs 150) to sell the Country beer. 7

14. I do not see how any one would be injured by the above concession So long as the Neilgherri beer maintained its present standard and was sold only by the cask or by the dozen and not retail to Natives.

15. Should it be found that the Neilgherri Company was brewing an inferior article and importing it for sale to natives, and by So doing Competing with the local brewers & distillers, it would be Easy to withdraw the concession.

I have the honor to be
Sir
Your most obed.t Servant
[illegible]
President in Commn.
Mysore Bangalore.

6 papers
Nil
13.20
From BC

1885.

The President

Municipal Commission,

Civil and Military Station,

Bangalore.

To

The Assistant to the Resident in Mysore,

Bangalore.

Dated }
Despatched } 12 October 1885.
Received }

Enclosure No. 1

General No 1251

No.

Reports on the Berthes application for reduction of fees on Neilgherri beer imported for sale into the Civil & Military stations.

Proceedings of the Resident in Mysore

Read petition dated 19th July 1881 submitted by the Secretaries and managing agents to the Nilgiri Brewery Company Limited appealing against the resolution passed by the Municipal Commissioners for the Civil and Military Station of Bangalore, on the 26th April 1881, classing their ales as country made beer falling under Schedule C of the Municipal Regulations and charging the registration fee as such; and praying that they may be classed as imported beer and the fee charged accordingly.

No 1167 / 1415

Order thereon. dy 15th August 81

It appears to the officiating Resident that the Commissioners in determining the rate to be paid for the certificate of registration by the retail sellers of this beer are acting under the power given to them by law (Rule 59 of the Municipal Regulations) and that it is not within his province to interfere in the matter. There is a course of appeal

appeal provided by the Regulations (Rules 78-80) and in the absence of such appeal, the assessment by the Commissioners is final and conclusive

(sd) W. J. Cunningham
Asst to the Resident

(True Copy)
[illegible]
President Jal Comm.
Chakdara

18.

3

Resident's Office.

( )

the 25th Nov 1885.

[DRAFT.]—For approval.

No. 2193/497

To The President
Municipal Commissioner
Civil and Mily Station
Bangalore

Sir,

I am directed to acknowledge the receipt of your letter No 1251 dated 12th October 1885 submitting a report on the Application from Messrs Spencer & Co for a deduction of the license fee and Duty on Beilgham beer imported for sale into the Civil and Mily. Station of Bangalore, and stating that as far as you are aware ~~that~~ there is nothing to prevent the Offg. Resident from ruling that the order passed by the ~~late~~

Sl No 17

SUBJECT.

Proceedings, *No.*

~~to~~ Resident in Mysore as to the fee of 2 annas per gallon and Rs 2 on excess sales over 7½ Gallons shall not apply to the beer of the Mulgtawny Company.-

2 In reply I am to invite your attention to Chap. 35 Section 5 rule 6 of the Civil Account Code from which you will see that it is not in the province of Local Governments ~~to~~ ~~not the~~ to make any alterations in the rates of local duty on Spirits and drugs.-

3 Messrs Spencer & Co have been referred to the Orders passed by the Resident on the 18th August 1881 No 1167-S and they have been informed that Mr Grindlay ~~Commissioner~~ does not see any reason why he should interfere in the matter.-

Sd No 7.

9/415

Yours &c

J. D.

H.C.

Asst Resident
7. 11. 85

19

Resident's Office.

( )

the 7th Nov. 1885.

[DRAFT.]—For approval.

No. 2194 Rec.1. 497

To Messrs Spencer & Co
Bangalore

Gentlemen,

With reference to your letter dated 23rd September 1885 on the subject of the License fee and duty Charged on Beer brewed by the Nalgherri Brewery Co. I am directed to invite your attention to the Orders × passed by the ~~late Chief Commissioner~~ Resident in Mysore No 1167-8 of G. 415 15th August 1881, on a similar application from the Secretaries and Managing Agents to the Nalgherri Brewery Comp.y dd 19th July 1881, and to state that the Offg. Resident cannot interfere with the matter. I have &c previous Mess

St 2 in 15

× Copy Enclosed

Encl No 7.

sees no reason why he should

SUBJECT.

J. H. L.
Copies sent
7.11.85

Proceedings, No.